

TOWN OF WENHAM



2014
Annual Town Report
Part I

TOWN REPORTS

PART I

2014

To All the Citizens of Wenham:

Your Board of Selectmen is pleased to submit this report of our Town's activities in 2014, the seventeenth year under Proposition 2 ½ and the fourteenth of the new millennium.

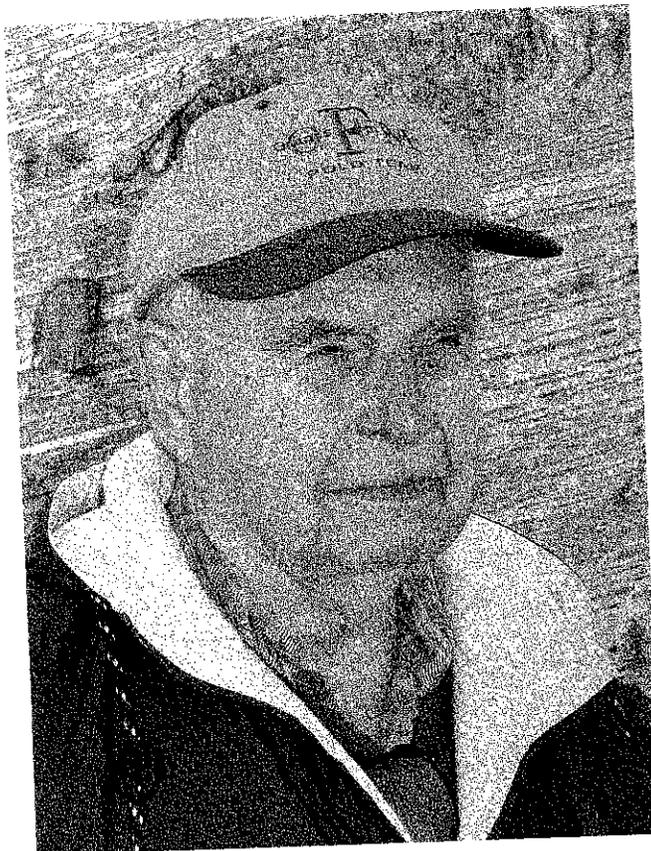
The Annual Town Meeting will be held on **Saturday, April 11, 2015**. The Warrant for this meeting along with the recommendations of the Finance and Advisory Committee and this Board, will be found in the separate booklet, Part II. We hope you will study it before the hearing on the warrant, which will be held at **Town Hall on Monday, April 6, 2015 at 7:00 PM**. We trust you will give this warrant your consideration and come to the meetings prepared to participate actively in our deliberations.

JACK WILHELM, CHAIRMAN
CATHERINE HARRISON
KENNETH WHITTAKER

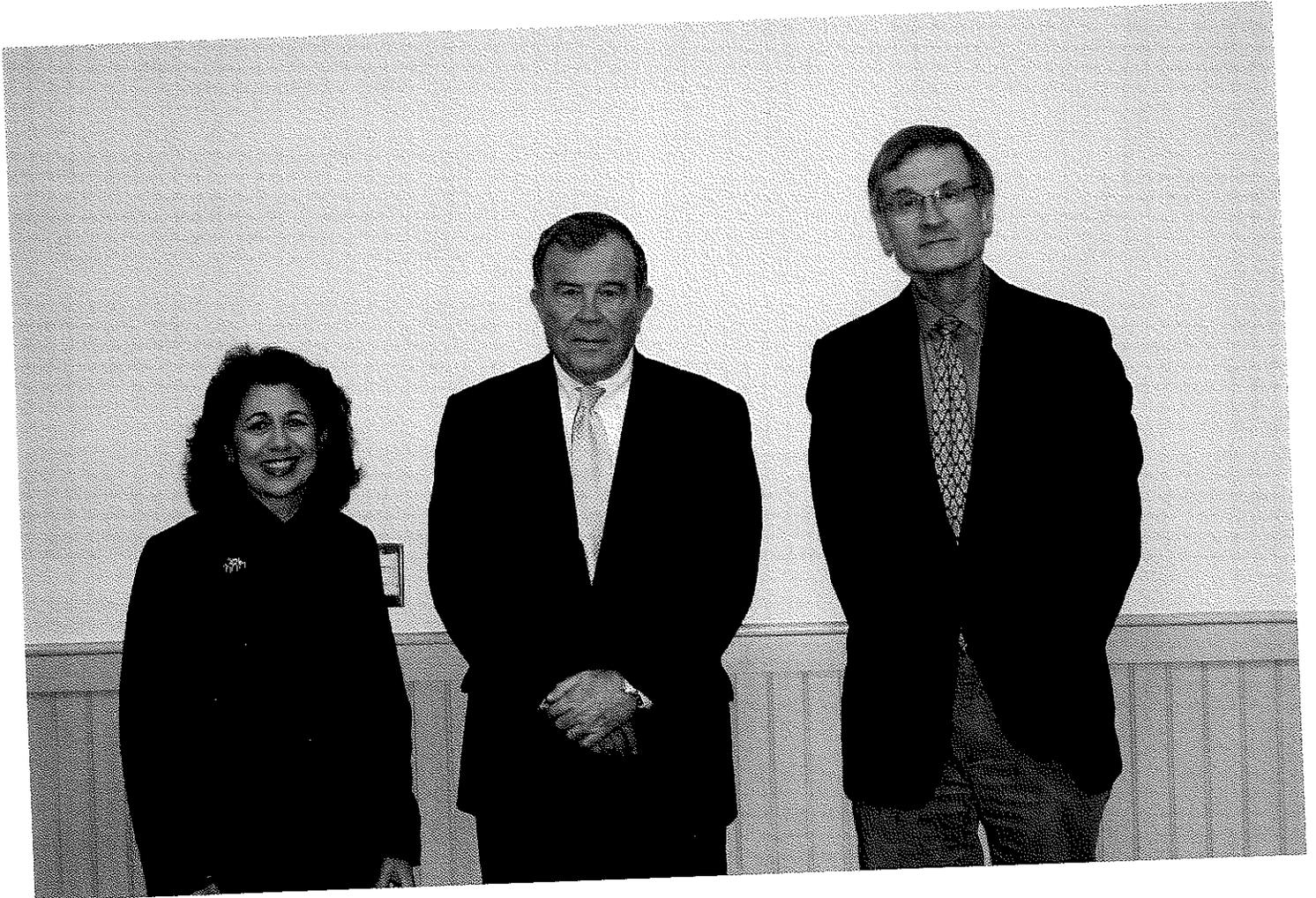
*Cover Photo: Veteran's War Memorial

DEDICATION
ALBERT (ALBIE) WINSLOW DODGE
May 31, 1914 – February 1, 2015

It is with great sadness that we note the death of Albert (Albie) Winslow Dodge at the age of 100 years old. Albie was passionately devoted to the Town of Wenham serving on the Board of Selectmen for 12 years, the Hamilton-Wenham Regional School Committee for 13 years, as the Wenham Tree Warden for 50 years and many other boards and committees. Albie spent many a day leading walks through the trails of Wenham and the "Wenham Swamp", telling stories and educating people on the history of the town. Albie had many accomplishments in and around town, but he was most proud of his family. He will be missed.



**ANNUAL
REPORT**



**BOARD OF SELECTMAN
JACK WILHELM, CHAIR
CATHERINE HARRISON, VICE CHAIR
KENNETH WHITTAKER, CLERK**

**REPORT OF THE TOWN CLERK
REPORTS OF TOWN BOARDS,
DEPARTMENTS, COMMISSIONS & COMMITTEES
FOR THE YEAR ENDING DECEMBER 31, 2014**

ELECTED OFFICIALS

(With Term end dates)

ASSESSORS, BOARD OF

Thomas Tanous, Chair (2016)
Lisa Craig (2017)
Richard W. Fleming (2015)

CEMETERY COMMISSIONERS

Richard T. Caves, Chair (2016)
Gary Cheeseman (2016)

HEALTH, BOARD OF

Gerald T. Donnellan, Chairman (2015)
Dr. Andrew Ting (2016)
Alyson Preston, RN (2017)

LIBRARY TRUSTEES, HAMILTON- WENHAM PUBLIC LIBRARY

Margaret Whittaker, Chair (2017) Wenham
Doris Gallant (2015) Wenham *Resigned
Annette Janes (2015) Hamilton
Gwen Holt (2017) Hamilton
Madelyn Liberti (2016) Hamilton
Pat Purdy (2015) Wenham
Judy Bubriski (2015) Wenham

MODERATOR

Paul D. Weaver (2015)

PLANNING, BOARD OF

David E. Geikie, Chair (2018)
Donald J. Killam, Jr. (2015)
Minot Frye (2016)
Virginia L. Rogers (2017)
Stephen Kavanagh (2019)

REGIONAL SCHOOL DISTRICT

William Wilson, Chair (2015)
Lawrence D. Swartz (2016)
Jeanise Bertrand, (2016)
Deborah Evans, (2016)
William Dery, (2017)*Resigned
Sheila McDonald (2015)
Barbara Lawrence (2015)
Roger Kuebel (2017)
Stacey Metternick (2017)

SELECTMEN, BOARD OF

Jack Wilhelm, Chair (2016)
Catherine Harrison (2017)
Kenneth Whittaker (2015)

TOWN CLERK

Trudy Reid (2014) *Resigned
Dianne Bucco (2017)

TREE WARDEN

Winslow Mulry (2015)

WATER COMMISSIONERS

Ernest C. Ashley, Chair (2016)
Richard K. Quateman (2017)
Paul E. Mendonca (2015)

WENHAM HOUSING AUTHORITY

Donald Luxton, Chair (2018)
Bruce Blanchard (2017)
Arthur Burt (2019)
Jean Rouse (2016)
Elizabeth Craig-McCormack (State Appointee)

ELECTED STATE AND NATIONAL SENATORS AND REPRESENTATIVES

MASSACHUSETTS GENERAL COURT

Representative (4th Essex District)

Bradford Hill

Senator (1st Essex & Middlesex District)

Bruce E. Tarr

UNITED STATES CONGRESS

Representative (6th District)

Seth Moulton

Senators

Elizabeth Warren

Edward Markey



Jack Wilhelm, Selectman Chair
Ken Whittaker, Selectman
Bruce Tarr, State Senator
Albie Dodge, 100th Birthday Citation Recipient
Catherine Harrison, Selectman

APPOINTED TOWN POSITIONS

ANIMAL CONTROL

Stephen Kavanagh

ANIMAL CONTROL, INDIGENOUS

Stephen Kavanagh

ANIMAL INSPECTOR

Anne Jackman

ASSESSOR

Stephen Gasperoni

ASSESSOR'S ASSISTANT

Shirley Cashman

BUILDING & GROUNDS DIRECTOR

Mark Gates

BUILDINGS INSPECTOR

Charles Brett

HEALTH AGENT, BOARD OF

Gregory P. Bernard

HOUSING AUTHORITY

Paula Mountain, Exec. Director

LUMBER, SURVEYOR OF & MEASURER
OF WOOD & BARK

Gay Roland

MBTA REPRESENTATIVE

Paul Mendonca

MOTH WORK, SUPERINTENDENT OF

Winslow Mulry

OIL BURNER INSPECTOR

Jeffrey Baxter

PERMITTING COORDINATOR

Mary Crowley

PLUMBING AND GAS INSPECTOR

Kevin Dash

PUBLIC WORKS DIRECTOR

William Tyack

PUBLIC WORKS ASSISTANT

Aleah Gates

TOWN ACCOUNTANT

Angel Wills

TOWN ADMINISTRATOR

Mark Andrews *Resigned

TOWN ADMINISTRATOR'S ASSISTANT

Debi Morong

TOWN COUNSEL

Paul D. Weaver

TREASURER COLLECTOR

Caroline Johnson

FINANCE DIRECTOR

Angel Wills

VETERANS' SERVICES, EASTERN ESSEX DISTRICT

Ryan Lennon, Director

WATER DEPARTMENT SUPERINTENDENT

Erik Mansfield

WATERSHED DISTRICT DESIGNEE

Erik Mansfield

WIRING INSPECTOR

Robert B. Brown, Jr.

BOARDS, COMMITTEES & DEPARTMENTS:

AUDIT COMMITTEE

Mike Lucy

Mark Andrews *resigned

Jack Wilhelm

David Genereux

Justin Cole

BICYCLE & PEDESTRIAN ADVISORY COMMITTEE

Frances de Lacvievier, Chair

Patty Cavanaugh

Bill Charman

Bill Tyack

Albert W. Dodge, Jr.

Harriet Davis

COMMUNITY PRESERVATION ACT COMMITTEE

Harriet Davis, Chair (2016) (Two year term)
Barbara Locke
Arthur Burt
Patrick Waddel
Virginia Rogers
Denis Curran
Leo Maestranzi
Kennon Anderson
Thomas Starr

CONSERVATION COMMISSION

Philip Colarusso, Chair (2016)
Robert Burnett (2016)
Malcolm Reid (2016)
Michael Novak (2017)
Stuart Gray (2015)
Leo Maestranzi (2015)
Jerome Hunsaker (2017)
Michael Dube, Associate (2017)

CONSERVATION COORDINATOR

Emilie Cademartori

COUNCIL ON AGING

Lucy Frederiksen, Chair (2016)
Roseann Brozenske, Vice Chair (2016)
Penny Wingate (2017)
Elizabeth Colt (2017)
Peggy Gauthier (2016)
Diana Lang (2015)
Juliana Dodge (2016)

COUNCIL ON AGING DIRECTOR

James Reynolds

BOARD OF ELECTION REGISTRARS

Dianne Bucco (2017)
Roseann Brozenske (2015)
Polly Beyer (2016)
Elizabeth Lebel (2016)

ELECTION OFFICERS (One year term)

Patricia Purdy, Warden
Bryan J. Armington
Elizabeth A. Armington
Michelle Bailey
Bruce Blanchard
Dorothy Goudie
Juliana F. Dodge
Laurie Erhard
Doris L. Gallant

ELECTION OFFICERS

(Cont.)

Peter A. Hersee
Susan Herrick
Carol E. Kelley
Jo-Ann F. Lund
Donald Luxton
Paul E. Mendonca
Mary Miceli
Debra A. Morong
Jane Richardson
Lauren M. Swartz
Thomas Tanous
Catherine Tinsley
Elizabeth Wright
Cyndy Morong
Judy Bubriski

EMERGENCY MANAGEMENT, DIRECTOR OF

Robert Blanchard
David Marsh, Assistant Director

EMERGENCY MANAGEMENT, DEPUTY DIRECTOR OF

Thomas Perkins

FENCE VIEWERS (One year term)

Jack Wilhelm
Catherine Harrison
Kenneth Whittaker

WENHAM FINANCE & ADVISORY COMMITTEE

Michael Lucy, Chair (2015)
Kathryn Mansfield (2016) *Resigned
Hilliard Ebling (2015)
Richard Quinn (2016)
Ned Flynn (2017)
Mike Therrien (2017)

HAMILTON-WENHAM CULTURAL COUNCIL

Kerry Weirisma, Chair Wenham (2017)
Ann Brainard, Wenham (2015)
Virginia Eaton, Hamilton
Charlotte Lidrbauch, Hamilton
Sasha Nostrand, Hamilton
Maureen Whitman, Wenham (2016)
Lindsay Schnabel, Wenham (2016)
Krista Veenema, Hamilton

HAMILTON-WENHAM LIBRARY

Jan Dempsey, Director
Robert Pondelli, Assistant Director
Kim Claire
Karen D'Ambrosio
Nancy Day
Lorraine Der
Sarah Lauderdale
Amy Cadell
Rebecca Shea

HAMILTON-WENHAM JOINT RECREATION

Steve Ozahowski Hamilton, Chair
Mary Buntin, Wenham (2016)
Brad Tilley, Hamilton
Denis Curran, Wenham (2015)
Phil Tocci, Hamilton
John Cusolito, Wenham (2017)

HAMILTON-WENHAM JOINT RECREATION

DIRECTOR

Sean Timmons

HISTORIC DISTRICT COMMISSION

James Howard, Chair (2017)
Don Bannon, (2015)
Harriet Davis (2017)
Mary Wood (2017)
Barbara Locke (2015)
Lanse Robb (2015)
Meredith Hiller (2017)
Michael Therrien (2016) *Resigned

IRON RAIL COMMISSION

Edward Batchelder, Chair (2017)
John Clemenzi (2016)
A. Winslow Dodge, Sr. (2015)

FIRE DEPARTMENT

Robert A. Blanchard, Chief
Stephen Kavanagh, Deputy Chief
Jeffrey Baxter, Captain and Fire Prevention Officer
Daniel Sullivan, Captain
Thomas Curran, Lieutenant
Jeffrey A. O'Brien, Lieutenant
Thomas Raymond, Lieutenant
Robert Wallace, Lieutenant
Gary Blaney, Lieutenant
Michael Binns, Senior Firefighter
Christopher Jones, Senior Firefighter
William Jones, Senior Firefighter
David Raymond, Firefighter
Joseph Cloutier, Firefighter
Michael Allain, Firefighter
Zachary Ingraham, Firefighter
Richard Bertone, Firefighter
Mark Gates, Firefighter
Christian Hassel, Firefighter

John Joyce, Firefighter
Kevin MacDonald, Firefighter
Sean McCarthy, Firefighter
William Pantos, Firefighter
Leonard Tuneburg, Firefighter
Robert Viel, Firefighter
William Wildes, Firefighter
Benjamin Blanchette, Firefighter
Jacob Kreyling, Firefighter
Rev. Michael Duda, Chaplain

POLICE DEPARTMENT

Chief Thomas C. Perkins
Captain Jeffrey W. Tobey
Sergeant Jonathan B. Gray
Sergeant Michael Mscisz
Sergeant Christopher J. Machain
Patrolman David T. Marsh
Patrolman Shane M. Kavanagh
Patrolman Chad P. Labrie
Patrolman William J. Carney
Patrolman Steven T. Farinato
Susan M. Hersee, Administrative Asst.
Dean W. Pedersen, Chaplain

RESERVE POLICE OFFICERS

Matthew F. Almeida
Brent T. Morong
Robert C. Breaker
William J. Foley
Michael F. Perry
Michael J. Chandler
Brian J. Pratt
Richard J. Sherry
Christopher T. Sanborn
Jose M. Santiago
Shawn T. Tinsley
Wesley S. Izidoro
Scott W. Wood
Robert N. Smith
Calvin M. Perkins, Constable
Paul Mendonca, Constable

POLICE MATRONS

Janice Benevento
Ellen Bonaventura
Karen Gates
Christina Hathon
Susan Hersee
Joanne Lennon
Cindy McPherson
Heather Osborn
Denise Ramsdell
Michelle Straw
Jenna DiGianvittorio
Catherine Tinsley
Noelle Bowie-Pierce
Mia Cefalo

MAPC

Harriet Davis (2016)

NORTH SHORE TECHNICAL HIGH SCHOOL

William O. Nichols (2016)

WENHAM AFFORDABLE HOUSING TRUST

Josh Anderson, Chair (2016)

Michelle Bailey (2016)

John Mulvihill (2015)

Marty Cooke (2016)

Jamie White (2015)

Jennifer Forsey (2016)

Jack Wilhelm (2016)

BOARD OF ZONING APPEALS

Anthony M. Feeherry, Chair (2015)

Timothy Mansfield (2016) *Resigned

Jeremy Coffey (2017)

Shaun Hutchinson (2016)

Associate Member(s)

Chris Vance (2017)

AD HOC COMMITTEES:

WENHAM ISSUES OF SOCIAL SERVICE HELP

(WISSH)

Linda Rich, Chair (2016)

Don Killam (2015)

Jane Pederson (2017)

Calvin Perkins (2015)

Trudy Reid (2016)

Ann Brainard (2016)

Tom Tanous (2017)

Maribeth Ting (2017)

Maureen Whitman (2017)

Julie Clay (2016)

Marisa Bartlett (2016)

WAR MEMORIAL COMMITTEE (11/2007)

Bruce Blanchard, Co-Chair

Peter Hersee, Co-Chair

Albert W. Dodge

Bill Tyack

Bob Blanchard

Stephen Kavanagh

Howard Morong

John Perkins

Tom Tanous

Dean Pedersen

Town Hall & Police Station Building Committee

John Darling, Chair

Donald Bannon

Harriet Davis

James Howard

John Clemenzi

Judy LeBlanc

William Nichols

Mark Andrews, Town Administrator *Resigned

Thomas Perkins, Chief of Police

(All positions are one year terms unless specified otherwise)

BOARD OF SELECTMEN 2014

2014 was a year of transition for the Town of Wenham. In March, Trudy Reid resigned her position as Town Clerk. We thank her for her years of service to the Town and wish her well in her new job. Until a new Town Clerk was elected, the Town secured the services of two recently retired Town Clerks—Wilma McDonald of Salisbury and Fred Frithsen of Rockport. This new team conducted the business of the Town Clerk's Office in an efficient and effective manner. On April 10, Dianne Bucco was elected as our new Town Clerk, and successfully guided the Town through the State Primary Election held on September 9, 2014 and the State General Election held on November 4, 2014.

Catherine Harrison was elected to the Wenham Board of Selectmen. Catherine brings 20 years of experience to the position, having served on numerous boards, including the Regional School Committee and the Wenham Finance Committee. The Town would like to thank outgoing Selectmen, Patrick Wilson, for his service to the community.

In July, Angel Wills joined the Town as the new Finance Director and Town Accountant. The Town Administration and Board of Selectmen worked closely with Angel to ensure a smooth transition from contracted services in the Finance Department to a permanent full time Town employee. In addition to Angel Wills, the finance department is now staffed with a full-time Treasurer/Collector, Leslie Davidson and 2 part-time employees.

In November, the Town Administrator, Mark Andrews left Wenham to perform a similar job in another community. A professional consultant was contracted to assist the Town with a comprehensive search to find a new Town Administrator. In preparation for this transition, the Board of Selectman approved a new, up-to-date, job description for the position of Town Administrator.

After several years of hard work, the Wenham War Memorial Committee finalized plans for the Veteran's Memorial, developing and refining details for bid specifications, continuing to fundraise and providing leadership for the entire project. Construction of the Veteran's Memorial began in the spring of 2014. Wenham was pleased to hold a dedication ceremony to celebrate the new Veteran's Memorial on Tuesday, November 11, 2014 at the "Car Barn Lot". This event drew over four hundred participants and was sponsored by the War Veterans Memorial Committee. The dedication ceremony was attended by State Senator Bruce Tarr, State Representative Brad Hill, the Wenham Board of Selectmen, and a vast array of donors, supporters and various contributing Town Officials. Captain Joyce Massello, of the Air Force Retired Reserves along with Mr. Ryan Lennon, Director of Veterans' Services for the Eastern Essex District Department of Veterans' Services served as keynote speakers. The Veteran's Memorial Committee dedicated itself to this noble effort and now has attained its major goal—a memorial that recognizes veterans who lived in Wenham at the time they entered service during periods of war, including World War I, World War II, Korea and Vietnam. Provisions for future conflicts are also included. This is one of the finest Veteran's Memorials in the region.

The Town continued to enhance its website. In the second year of operation, our efforts centered on improved communication with all Town Departments, Boards, Commissions, Committees and private citizens. The new web design features updated departmental pages, specialty banners and an expanded calendar. In the fall of 2014, the Board of Selectmen emphasized the importance of providing more information to the public.

The Selectmen remain committed to supporting a comprehensive and efficient budgeting process. On November 22, the selectmen reviewed the draft budget with the Finance Director and Department Heads and will monitor the budget through the process of Finance Committee review and Annual Town Meeting.

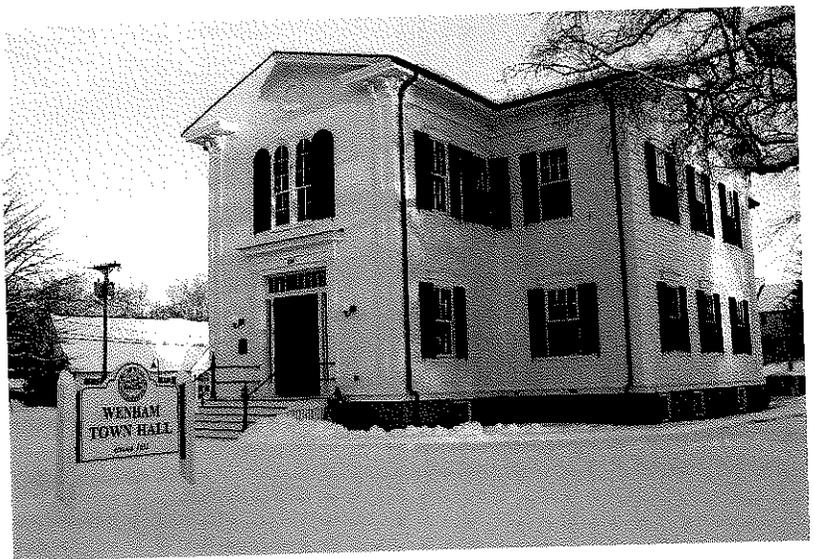
The Town of Wenham was awarded the largest "Green Communities Grant" in its history. On July 14, the Town of Wenham received \$248,029 of grant funding for several important energy initiatives. The main focus will be the replacement of outdated lighting with new LED lighting for the streets, Library, Iron Rail, and Town Hall. This grant will also fund smaller projects for equipment in the Middle and High Schools, and upgrades in the Water Department.

The Board of Selectmen, initiated by Chair, Jack Wilhelm, revitalized the effort to foster new opportunities for the development of the Boulder Lane property. In May, landowners met and agreed to a comprehensive study to be done by Mass Development to determine the best use of the property and a development strategy. Mass Development, and the Town of Wenham will contribute \$10,000 each and the two private family owners will each pay \$5,000 towards the total cost of \$30,000. Development of this property has potential to bring much needed building space and revenue to the town.

The next year will bring a variety of challenges and opportunities. We will welcome a new Town Administrator, and work diligently to ensure a smooth transition. Communication and sound fiscal management remain priorities. The overarching challenge remains balancing the rural nature of Wenham with the need for revenue to support the growing costs of Town services. The Board of Selectman believes that the Town is very fortunate to be served by the dedicated employees working on its behalf, as well as the outstanding volunteer boards that we rely on.

Board of Selectmen

Jack Wilhelm, Chair
Catherine Harrison
Kenneth F. Whittaker





**TOWN OF WENHAM
MASSACHUSETTS**
138 Main Street, Wenham, MA 01984
OFFICE OF THE TOWN CLERK

Annual Report from your Town Clerk

I would like to first thank all those who encouraged me to run for this position. It has been a great decision for me. Secondly, I would like to thank the Wenham voters for electing me as a write-in candidate and entrusting me to administer this office for the next three years. I promise to do my best to keep all historical records in place, to oversee fair and impartial elections and to pleasantly be at the service of the residents of Wenham. Lastly, I would like to acknowledge the former Board of Selectmen and Town Administrator for their insightfulness to bring in the retired clerks to mentor me during the transition. Both Fred Frithsen and Wilma Mahoney, along with Karen Moulton, were indispensable to me and to the town as I began to learn the multi-faceted duties and responsibilities of the position of Town Clerk as designated by Massachusetts General Law. I am looking forward to a very busy few years as I learn more and more about all the facets of the Town Clerk's Office.

Town of Wenham Facts:

- The Population as of December 31, 2014 was 5132.
- The number of registered voters was 2662 broken down into the following party affiliations; 488 Democrats, 4 Green Rainbow, 3 Libertarian, 1 MA Independent, 1 American Independent, 621 Republican, 1 Socialist, and 1543 Unenrolled.
- The annual vital statistics for the residents of Wenham were;
23 Births, 29 Deaths, 19 Marriages.
- The clerk's office has collected \$9781 in miscellaneous fees:
\$2175 in DPW disposal fees, \$584 in DPW barrel sales, \$1295 for certified copies of birth, death and marriage licenses, \$445 in business certificates, \$40 in raffle permit sales, \$5152 for dog licenses fees, and \$90 for street listings books.

Respectfully submitted,

Dianne K. Bucco

**TOWN OF WENHAM
TRUST FUND REPORT
JULY 1, 2013 - JUNE 30, 2014**

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WENHAM

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NAME OF FUND	ORIGINAL ENDOWMENT	BALANCE 7/1/2013	INTEREST EARNED	OTHER INCOME	EXPENDED	BALANCE 6/30/2014
Cemetery Flower Funds						
Abbott Fund	200.00	230.43	1.51		8.71	223.23
George Badger Fund	100.00	105.96	0.68		1.79	104.85
Batchelder Fund	400.00	452.10	2.94		14.99	440.05
Becker Fund	1,000.00	1,246.45	8.11		69.69	1,184.87
Lloyd Brooks Fund	200.00	216.36	1.39		4.81	212.94
John D. Cannon Fund	175.00	175.82	1.15		0.47	176.50
Frank Corning Fund	200.00	200.00	1.28		0.27	201.01
D'Ambrosio Fund	200.00	286.50	1.86		24.25	264.11
Elizabeth Dodge Fund	200.00	200.00	1.28		0.27	201.01
Philip Ellwood Dodge Fund	200.00	200.00	1.28		0.27	200.99
Margaret R. Dudley Fund	200.00	200.00	1.26		0.27	200.99
Mercy Featherstone Fund	425.00	499.46	3.24		21.23	481.47
Goodridge & Larabee Fund	200.00	200.00	1.28		0.27	201.01
Earle E. Johnson Fund	200.00	200.00	1.28		0.27	201.01
Col. Henry F. Kent Fund	200.00	200.00	1.28		0.27	201.01
George Kilham Fund	200.00	200.00	1.28		0.27	201.01
William E. Ludden Fund	200.00	233.94	1.54		9.69	225.79
Lena Peck Fund	225.00	248.32	1.58		6.78	243.12
A & M Perkins Fund	200.00	201.56	1.33		0.71	202.18
Edward A. Perkins Fund	200.00	253.72	1.65		15.16	240.21
Ruth D. Perkins Fund	500.00	760.43	4.94		72.87	692.50
John H. Rice Fund	100.00	100.00	0.64		0.14	100.50
Ralph M. Smith Fund	200.00	272.01	1.75		20.23	253.53
Elbridge Stanley Fund	200.00	205.25	1.32		1.73	204.84
Ethel B. Wentworth Fund	200.00	258.37	1.66		16.45	243.58
Walter C. Ober Fund	400.00	495.57	3.23		27.04	471.76
Almont & Eleanor Elwell Fund	200.00	200.00	1.28		0.27	201.01
A & E Cosh Fund	500.00	656.25	4.24		43.99	616.50
Dorothy Pulsifier Fund	500.00	659.29	4.28		44.84	618.73
General Cemetery Funds						
David O. Allen Fund	475.00	1,331.67	8.70			1,340.37
Hattie L. Batchelder Fund	596.68	1,417.96	9.28			1,427.24
JH & ML Perkins Fund	1,000.00	1,989.30	13.02			2,002.32
Ethel B. Wentworth Fund	1,000.00	1,615.71	10.58			1,626.29
General Charity Funds						
John K. Dodge Fund	500.00	516.75	3.39			520.14
Mary E. Perkins Fund	3,000.00	3,090.27	20.20			3,110.47
Ralph M. Smith Fund	34,000.00	35,012.85	228.84			35,241.69
Elizabeth P. Tilton Fund	3,000.00	3,090.27	20.20			3,110.47
Benjamin F. Young Fund	1,620.00	1,670.00	10.89			1,680.89
Library Memorial Funds						
Louise E. Brown Library Fund	66,108.65	66,897.36	437.24			67,334.60
Charles W. & Marjorie Davis Library Fund	4,780.00	5,644.02	36.88			5,680.90
Judson W. Dodge Library Fund	500.00	1,619.72	10.59			1,630.31
Edwin P. Hawkins Library Fund	100.00	311.06	2.01			313.07
Nielson Library Fund	3,000.00	6,962.56	45.50			7,008.06
Dorothy Jones Library Fund	42.37	89.08	0.60			89.68
Francis Dolan Library Fund	260.36	536.29	3.49			539.78

**TOWN OF WENHAM
TRUST FUND REPORT
JULY 1, 2013 - JUNE 30, 2014**

NAME OF FUND	ORIGINAL ENDOWMENT	BALANCE 7/1/2013	INTEREST EARNED	OTHER INCOME	EXPENDED	BALANCE 6/30/2014
						2,372.99
Bernice H. Mersereau Library Fund	1,163.64	2,357.58	15.41			1,456.42
Leon W. Bishop Library Fund	1,164.97	1,446.96	9.46			3,679.41
Dodge Library Fund	1,808.95	3,655.51	23.90			4,540.77
John Harnett Jr. Library Fund	2,430.15	4,511.30	29.47			1,215.98
Justin Allen Library Fund	1,164.12	1,208.10	7.88			3,313.84
John F. & Ann Neary Library Fund	2,871.45	3,292.31	21.53			865.37
Priscilla Johnson Library Fund	540.00	859.75	5.62			994.84
Anita Bruyere Library Fund	490.00	988.38	6.46		382.88	4,353.79
Dr. Donald Conwell Library Fund	3,570.00	4,706.49	30.18		416.54	10,849.11
Katlyn MacCready Bird Educ'l Library Fund	9,248.68	11,193.11	72.54			3,394.65
Marion K. Wilks Library Fund	2,490.00	3,372.61	22.04			2,013.01
James Hompe Memorial Library Fund	940.00	1,999.92	13.09			9,775.22
Percival & Elinor G. Whipple Library Fund	9,490.00	9,711.75	63.47			3,724.21
Newalt Rose A. Richards Mem'l Library Trust	2,935.00	3,700.04	24.17			1,945.12
Eleanor H. Belton Mem'l Library Trust	1,100.00	1,932.49	12.63			1,398.01
Elizabeth L. Beckett Mem'l Library Trust Fund	975.00	1,388.93	9.08		2,250.00	146,343.41
Katherine Duffy Library Trust Fund	143,601.69	147,628.31	965.10		997.10	60,159.64
Susan D Lillie Library Trust Fund	59,790.00	60,761.09	395.65			12,547.91
Rae Scott Memorial Trust	12,000.00	12,466.44	81.47		2,025.00	20,898.81
Wilma M. Keppie Trust Agreement	10,000.00	22,777.97	145.84			
Perpetual Care Trust Funds						86,365.97
Perkins War Memorial Perpetual Care	83,208.72	85,692.79	673.18		695.00	147,905.99
Perkins Cemetery Perpetual Care	143,533.05	147,749.43	851.56			184,385.13
Cemetery Perpetual Care Fund	175,065.98	183,187.75	1,197.38			508,197.18
Stabilization Fund		504,872.09	3,325.09			576,912.00
Education Stabilization Fund		0.00	218.00	576,694.00		5,007.43
OPEB Fund		5,000.00	7.43			49,839.08
Conservation Fund		49,515.44	323.64			
Other Funds Reserved for Giving						10,094.10
Education Fund		10,028.86	65.24			3,855.95
Scholarship Fund		3,830.90	25.05			11,882.43
Elderly and Disabled Fund		11,804.96	77.47			619,910.84
Wenham Affordable Housing Trust		656,058.03	944.89	3,000.00	40,092.08	214,682.32
Wenham Affordable Home Improvement		213,758.28	924.04			15,622.95
WISSH Financial Assistance		17,941.76		500.00	2,818.81	10,605.00
WISSH Elderly Housing Issues		13,060.00			2,455.00	
TOTALS	797,489.46	2,343,611.99	11,509.91	580,194.00	52,540.41	2,882,775.49

*Diane K. Gucco
Town Clerk*

**WARRANT FOR THE SPECIAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 5, 2014**

Essex, ss

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town Affairs and elections. The Special Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the fifth of April, 2014 at 1:05 PM.

ARTICLE 1: Education Stabilization Fund

To see if the Town will take action regarding the establishment of an Education Stabilization Fund as follows:

- A.) Establish an Education Stabilization Fund pursuant to MGL Chapter 40, Section 5B, to receive funds from any school district in which the Town participates, that are created by the release of excess & deficiency funds, refunds of monies paid through the general fund budget, or any other related funding, subject to acceptance of Town Meeting;
- B.) To use the monies within the fund to mitigate property tax increases required by any school district in which the Town participates;
- C.) To transfer from Account #310 Regional School Assessment, the amount of \$576,694 for deposit in said Trust Fund.

Commentary: The Hamilton Wenham Regional School District, through voted reductions in the approved FY 2014 assessment, and the release of excess and deficiency funds, has lowered its overall FY 2014 appropriation by \$576,694. The FY 2014 tax rate was set by the time the bulk of the excess funding was identified. The Board of Selectmen and Finance and Advisory Committee favors applying a portion of these funds to the FY 2015 budget, but as the assessment was being reduced in FY 2014, to do so we would have to wait for the funds to be certified to Free Cash and transfer them at a special town meeting to be held in the fall.

A direct appropriation to a new fund designed solely for the purpose of mitigating tax increases caused by educational budget increases, funded by an education budget return, allows the Town to place the funds into the account at the Special Town Meeting, spend a portion of them at the FY 2014 Annual Town Meeting, and leave the balance in the fund for future years. Any future returns would be appropriated to this fund.

It would allow a portion of stabilization funds that is segregated and earning interest to be used to mitigate future tax increases, while leaving the Town's principal stabilization fund intact and untouched.

April 5, 2014 STM Warrant- Version 2
3/18/2014

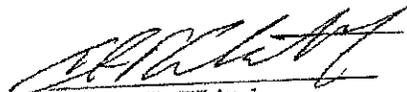
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)
Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

April 5, 2014 STM Warrant- Version 1
3/12/2014

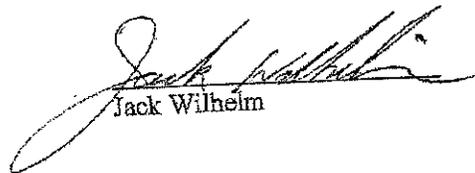
And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this 10th day of March 2014

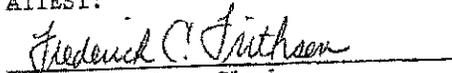

Kenneth F. Whittaker

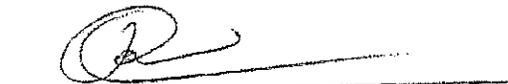
Patrick A. Wilson


Jack Wilhelm

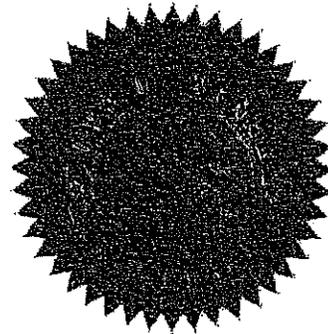
"In pursuance of the above written warrant I have this 10th day of March 2014, posted the attested copies thereof as directed therein."

A TRUE COPY
ATTEST:


Temporary Town Clerk


Constable of the Town of Wenham

DATE: March 13, 2014



**SPECIAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday, April 5, 2014
Perkins Auditorium, Bessie Buker School**

Moderator Paul D. Weaver called the Special Town Meeting to order at 1:16 pm with the checklist showing 150 registered voters. The quorum was established at 138. A final tally showed 211 registered voters present. Betsy Lebel and Susan Herrick checked in voters. Don Luxton, Roseann Brozenski, Judy Bubriski and Catherine Tinsley served as floor tellers.

ARTICLE 1: Education Stabilization Fund

To see if the Town will take action regarding the establishment of an Education Stabilization Fund as follows:

- A.) Establish an Education Stabilization Fund pursuant to MGL Chapter 40, Section 5B, to receive funds from any school district in which the Town participates, that are created by the release of excess & deficiency funds, refunds of monies paid through the general fund budget, or any other related funding, subject to acceptance of Town Meeting;
- B.) To use the monies within the fund to mitigate property tax increases required by any school district in which the Town participates;
- C.) To transfer from Account #310 Regional School Assessment, the amount of \$576,694 for deposit in said Trust Fund.

Motion: The Finance and Advisory Committee moves that Article 1 be accepted as written

- A.) Establish an Education Stabilization Fund pursuant to MGL Chapter 40, Section 5B, to receive funds from any school district in which the Town participates, that are created by the release of excess & deficiency funds, refunds of monies paid through the general fund budget, or any other related funding, subject to acceptance of Town Meeting;*
- B.) To use the monies within the fund to mitigate property tax increases required by any school district in which the Town participates;*
- C.) To transfer from Account #310 Regional School Assessment, the amount of \$576,694 for deposit in said Trust Fund.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

Article 1 was seconded and carried by unanimous vote

Motion was made, seconded and carried to dissolve the Special Town Meeting. Moderator Weaver declared the meeting dissolved at 1:29 pm.

Respectfully submitted,

**Wilma M. McDonald, MMC/CMMC
Interim Town Clerk
April 9, 2014**



WARRANT FOR THE ANNUAL TOWN MEETING
WENHAM, MASSACHUSETTS
Saturday
April 5, 2014

Essex, ss

To either of the Constables of Wenham, in said County,

GREETINGS:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify the inhabitants of said Town qualified to vote in the Town Affairs and elections. The Town Meeting will take place in the Perkins Auditorium in the Bessie Buker School in said Town on Saturday, the fifth of April, 2014 at 1:00 PM. The Election of town officers to be by official ballot from 7:00 AM until 8:00 PM will take place at the Wenham Town Hall, 138 Main Street, on Thursday, April 10, 2014.

ARTICLE 1: Budget appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2015) beginning July 1, 2014 and ending June 30, 2015 and to make appropriations for the same and to determine the source thereof.

Commentary: The FY 2015 budget, as recommended by the Board of Selectmen and Finance & Advisory Committee, totals \$15,729,241, \$306,613 of which is new municipal capital expenditures. The FY 2015 budget uses \$600,000 in FY 2013 free cash (See Article 2), and \$250,000 from the Education Stabilization Fund (See Article 3) to mitigate the tax rate. See financial exhibits contained within the warrant for further details. If the FY 2015 budget is accepted as recommended, overall taxation rises by \$162,602. Assuming no changes in the Town's overall property valuation, the tax rate rises to \$19.12, an increase of .24 or 1.28%. This translates into an increase of \$122.91 to the average single family home, valued at \$508,715

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority, assuming no funds are transferred from Stabilization.
Transfers to and from Stabilization requires a two-thirds majority

v1.4 03/08/14
 All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM GENERAL GOVERNMENT	Actual 7/1/2011 6/30/2012	Actual 7/1/2012 6/30/2013	Actual 7/1/2013 6/30/2014	DH Budget 7/1/2014 6/30/2015	Admin Budget 7/1/2014 6/30/2015	Finance Committee Budget 7/1/2014 6/30/2015
114	MODERATOR						
114-5200	EXPENSES	10,812	10,812	10,812	10,812	10,812	10,812
122	SELECTMEN						
122-5100	SALARIES (Chairman @ \$4,266/year, 2 Members @ \$3,273/year)	1,425	2,000	2,000	2,000	2,000	2,000
122-5200	EXPENSES	12,237	12,812	12,812	12,812	12,812	12,812
	TOTAL - SELECTMEN						
123	TOWN ADMINISTRATOR						
123-5100	SALARY (Town Administrator @ 102,393/year)	99,487	100,000	100,385	102,393	102,393	102,393
123-5200	EXPENSES	615	2,500	2,500	2,500	2,500	2,500
	TOTAL - TOWN ADMINISTRATOR	100,102	102,500	102,885	104,893	104,893	104,893
131	FINANCE & ADVISORY COMMITTEE						
131-5200	EXPENSES	152	250	250	250	250	250
132	RESERVE FUND MGL C.40, S.6						
132-5700	RESERVE FUND	141,407	77,674	200,000	150,000	150,000	150,000
135	TOWN ACCOUNTANT						
135-5100	SALARY & WAGES	51,800	53,040	54,035	0	0	0
135-5200	EXPENSES (Town Acct. contract est. @ \$56,100/year)	2,494	2,700	2,700	56,650	56,650	56,650
	TOTAL - TOWN ACCOUNTANT	54,294	55,740	56,735	56,650	56,650	56,650
139	MUNICIPAL AUDIT						
139-5300	CONTRACT SERVICES - Municipal Audit	18,000	20,000	22,000	24,000	24,000	24,000
141	ASSESSORS						
141-5100	SALARY & WAGES (P/T Chief Assessor @ \$35,482/year for 18 hrs/wk) (Asst Assessor @ \$22,942/year for 18 hrs/wk)	78,520	79,329	81,286	58,423	58,423	58,423
141-5200	EXPENSES	9,533	10,574	10,574	11,800	10,574	10,574
	TOTAL - ASSESSORS	88,053	89,903	91,860	70,223	68,997	68,997

v1.4 03/08/14

All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual 7/1/2011 6/30/2012	Actual 7/1/2012 6/30/2013	Actual 7/1/2013 6/30/2014	DH Budget 7/1/2014 6/30/2015	Admin Budget 7/1/2014 6/30/2015	Finance Committee Budget 7/1/2014 6/30/2015
PROTECTION OF PERSONS AND PROPERTY							
210	POLICE						
	Now including #215 - Police Station & #292 - Animal Control	939,938	951,090	985,335	1,099,873	1,099,873	1,099,873
210-5100	SALARIES & WAGES (Chief @ \$114,640/year) (9 officers totalling \$647,347) (Part Time Officers totalling \$176,252) (Administrative Assistant @ \$44,230/yr) (Overtime totalling \$109,904) (Animal Control Officer @ \$7,600/yr) (Animal Control ACO at \$9,500)						
210-5200	EXPENSES (Includes contracted ACO at \$9,500)	53,876	67,064	87,064	109,109	109,109	109,109
210-5800	CAPITAL Year 3 of three year four cruiser lease @ \$49,600 Purchase of new front line cruiser @ 38,000	24,038	73,492	66,600	108,000	87,600	87,600
	TOTAL - POLICE	1,017,852	1,091,646	1,117,999	1,316,982	1,296,582	1,296,582
215	POLICE STATION						
215-5200	Moved to #210 - Police EXPENSES	24,469	25,807	28,542	0	0	0
220	FIRE						
	Now including #225 - Fire Station, #291 - Emergency Management and #249 - Fire Alarm Services	182,821	191,916	312,183	575,787	575,787	579,297
220-5100	SALARIES & STIPENDS (Chief @ \$96,240 per year) (Fire Prevention Officer @ \$86,370 per year) (F/T Firefighter @ \$47,605 per year) (Administrative Assistant @ \$6,261 per year) (On-Call Wages, Stipends, etc - \$343,821)						
220-5110	ON-CALL WAGES	200,911	202,650	208,452	0	0	0
220-5200	EXPENSES	48,183	47,700	61,100	84,048	84,048	84,048
220-5700	TRAINING (Wages & Expenses)	32,308	44,772	0	0	0	0
220-5800	CAPITAL Chief's Car & Truck Lease (Year 2) - \$14,678 Replace 9 sets of SCBA Breathing Apparatus - \$51,300 Replace 6 sets of protective gear - \$12,000	15,500	22,000	37,950	154,544	77,978	77,978
	TOTAL - FIRE	479,724	509,038	619,685	814,379	737,813	741,323
225	FIRE STATION						
225-5200	Moved to #220 - Fire EXPENSES	13,531	24,648	24,648	0	0	0
231	AMBULANCE SERVICE						
231-5300	CONTRACT SERVICES	0	0	0	0	0	0

v1.4.03/08/14
 All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual		Actual		DH Budget		Admin Budget		Finance Committee Budget	
		7/1/2011	6/30/2012	7/1/2012	6/30/2013	7/1/2014	6/30/2015	7/1/2014	6/30/2015	7/1/2014	6/30/2015
240	PERMITTING - INSPECTORIAL SERVICES										
240-5100	SALARIES & WAGES (Building Inspector @ \$19,299/year) (Plumbing Inspector @ \$4,570/year) (Electrical Inspector @ \$11,431/year)	731	34,632	1,100	36,828	1,100	37,364	2,757	2,757	2,757	2,757
240-5200	EXPENSES (Building, Plumbing & Electrical) TOTAL - PERMITTING - INSPECTORIAL SERVICES	882	882	2,000	2,000	0	0	38,057	38,057	38,057	38,057
249	MUNICIPAL FIRE ALARM SYSTEMS										
249-5200	Moved to #220 - Fire EXPENSES	3,300	3,300	0	0	0	0	0	0	0	0
249-5300	CONTRACT SERVICE TOTAL - MUNICIPAL FIRE ALARM SYSTEMS	0	0	6,300	6,300	0	0	0	0	0	0
291	EMERGENCY MANAGEMENT SERVICE										
291-5200	Moved to #220 - Fire EXPENSES	12,416	13,241	750	750	13,440	13,440	0	0	0	0
291-5810	Retrofit Elementary School TOTAL - EMERGENCY MANAGEMENT SERVICE	195	13,991	14,190	14,190	0	0	0	0	0	0
292	ANIMAL CONTROL										
292-5100	Moved to #210 - Police SALARIES	1,466	1,495	1,800	1,800	1,518	1,518	1,549	1,549	1,549	1,549
292-5200	EXPENSES TOTAL - ANIMAL CONTROL	1,703	1,703	17,000	17,000	0	0	20,300	20,300	20,300	20,300
294	TREE WARDEN										
294-5100	SALARY (@ \$1,549/year)	17,600	17,600	1,500	1,500	1,500	1,500	21,849	21,849	21,849	21,849
294-5200	EXPENSES	900	900	21,795	21,795	21,818	21,818	21,849	21,849	21,849	21,849
294-5300	CONTRACT SERVICES	21,669	21,669	0	0	0	0	0	0	0	0
294-5700	OTHER - Tree Planting/Replacement - Spraying TOTAL - TREE WARDEN	125,301	130,631	1,859,684	1,859,684	1,872,546	1,872,546	2,191,267	2,094,301	2,097,811	2,097,811
299	EMERGENCY COMMUNICATION CENTER										
299-5200	EXPENSES	1,699,340	1,699,340	7,065,691	7,065,691	7,168,026	7,168,026	7,277,141	7,277,141	7,338,512	7,338,512
310	REGIONAL SCHOOL DISTRICT										
310-5200	ASSESSMENT - Wenham Share (FY 14 base = \$6,566,759 plus \$601,267 overtime)	7,333,264	7,333,264	0	0	232,995	232,995	237,995	237,995	237,995	237,995
315	REGIONAL SCHOOL DEBT										
315-5900	PRINCIPAL & INTEREST (1991 School Addition/Repairs)	242,478	242,478	237,812	237,812	0	0	113,188	113,188	113,188	113,188
315-5910	PRINCIPAL & INTEREST (1997 New Middle School)	43,794	43,794	0	0	0	0	351,183	351,183	351,183	351,183
315-5920	PRINCIPAL & INTEREST (2002 Boiler) NEW DEBT TOTAL - PRINCIPAL & INTEREST	286,272	286,272	237,812	237,812	232,995	232,995	7,401,021	7,401,021	7,628,324	7,610,964
	TOTAL - HAMILTON/WENHAM REGIONAL SCHOOL DISTRICT	7,619,536	7,619,536	7,303,503	7,303,503	7,401,021	7,401,021	7,628,324	7,628,324	7,628,324	7,610,964

v1.4 03/08/14
 All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual		Actual		DH Budget		Admin Budget		Finance Committee Budget	
		7/1/2011	6/30/2012	7/1/2012	6/30/2013	7/1/2014	6/30/2015	7/1/2014	6/30/2015	7/1/2014	6/30/2015
CULTURE and RECREATION											
JOINT LIBRARY SALARIES & WAGES											
620-5100	Director	63,132	0	64,392	40,000	65,358	40,600	74,765	74,765	74,765	74,765
5101	Prof Library Generalist/Grants Administrator	63,132	0	104,392	105,958	74,765	74,765	74,765	74,765	74,765	74,765
Subtotal Administration											
5102	Head Reference	36,921	0	37,659	38,224	47,488	47,488	47,488	47,488	47,488	47,488
5103	Head of Circulation	36,170	0	36,885	37,439	46,626	46,626	46,626	46,626	46,626	46,626
5104	Young Adult Librarian	36,395	0	37,123	37,782	46,965	46,965	46,965	46,965	46,965	46,965
5105	Childrens	36,280	0	36,995	37,652	46,993	46,993	46,993	46,993	46,993	46,993
5106	Circulation	36,298	0	36,925	37,479	46,262	46,262	46,262	46,262	46,262	46,262
5107	Administrative Librarian	36,170	0	36,885	37,438	46,262	46,262	46,262	46,262	46,262	46,262
5108	Technical Services	47,752	0	47,679	48,395	57,268	57,268	57,268	57,268	57,268	57,268
5109	Assistant Director	0	0	0	0	50,018	50,018	50,018	50,018	50,018	50,018
Subtotal Professional											
5110	Support Staff - 7 Part-time Positions (@ various hly wages)	265,984	270,151	83,962	76,631	78,939	78,939	78,939	78,939	78,939	78,939
	Shelvers - total 20 hrs/wk.	106,893	83,962	90,196	17,810	96,749	96,749	96,749	96,749	96,749	96,749
Subtotal Support											
Total Salaries											
620-5200	EXPENSES	436,009	458,505	470,564	563,537	563,537	563,537	563,537	563,537	563,537	563,537
5201	Library Books	102,039	102,896	101,956	122,814	122,814	122,814	122,814	122,814	122,814	122,814
5202	Subscriptions & Periodicals	8,950	8,950	8,950	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5204	Technology	39,035	40,176	42,099	43,757	43,757	43,757	43,757	43,757	43,757	43,757
5205	General Supplies	10,616	12,227	12,265	12,265	12,265	12,265	12,265	12,265	12,265	12,265
5206	Memberships, Conference & Travel	816	816	816	816	816	816	816	816	816	816
5207	Programs	498	500	500	500	500	500	500	500	500	500
5208	Heat & Utilities	44,559	60,250	55,250	40,101	40,101	40,101	40,101	40,101	40,101	40,101
5209	Maintenance of Building & Grounds	39,245	41,183	49,100	285,503	285,503	285,503	285,503	285,503	285,503	285,503
Total Expenses											
620-5800	CAPITAL	0	7,090	7,500	0	0	0	0	0	0	0
TOTAL LIBRARY											
640	JOINT RECREATION PROGRAM	681,766	732,593	740,000	849,040	849,040	849,040	849,040	849,040	849,040	849,040
640-5200	OTHER - JT. RECREATION PROGRAM EXPENSE (includes IDC model administrative fee to Hamilton) EXPENSES	50,065	63,397	45,994	37,100	37,100	37,100	37,100	37,100	37,100	37,100
650	PARKS DEPARTMENT	4,175	3,877	3,877	3,877	3,877	3,877	3,877	3,877	3,877	3,877
650-5100	WAGES (Summer Help)	1,449	3,050	3,050	3,052	3,052	3,052	3,052	3,052	3,052	3,052
650-5200	EXPENSES	5,624	6,927	6,927	6,929	6,929	6,929	6,929	6,929	6,929	6,929
TOTAL - PARKS DEPARTMENT											

Y1.4 03/08/14

All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual				Budget				Finance Committee Budget	
		7/1/2011 6/30/2012	7/1/2012 6/30/2013	7/1/2013 6/30/2014	7/1/2014 6/30/2015	7/1/2014 6/30/2015	7/1/2014 6/30/2015	7/1/2014 6/30/2015	7/1/2014 6/30/2015		
TOWN DEBT - PRINCIPAL & INTEREST											
710	PRINCIPAL										
710-5910-2	PRINCIPAL - FIRE ENGINE (Non-Debt Exclusion)	15,000	15,000	15,000	0	0	0	0	0	0	0
710-5910-3	PRINCIPAL - JOINT LIBRARY	75,000	75,000	75,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
710-5910-4	PRINCIPAL - LIBRARY LEASE/PURCHASE	20,000	20,000	20,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
710-5910-5	PRINCIPAL - TOWN HALL PROJ (\$244,000)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
710-5910-6	PRINCIPAL - TOWN HALL / POLICE PROJECT	230,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
710-5910-7	PRINCIPAL - IRON RAIL BOILER	0	0	0	0	0	0	0	0	0	0
710-5910-8	PRINCIPAL - FIRE ENGINE (Quint - Debt Exclusion)	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
710-5910-11	PRINCIPAL - Culvert/Drainage Road Repair	41,811	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
710-5910-12	PRINCIPAL - ESCO	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
710-5910-13	PRINCIPAL - HIGHWAY TRACKLESS MACHINE (Loan)	22,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	Subtotal - Principal	487,811	483,000	483,000	488,000	488,000	488,000	488,000	488,000	488,000	488,000
751	INTEREST										
751-5915-2	INTEREST - FIRE ENGINE (Non-Debt Exclusion)	2,063	1,388	698	0	0	0	0	0	0	0
751-5915-3	INTEREST - JOINT LIBRARY	28,438	25,063	21,613	18,125	18,125	18,125	18,125	18,125	18,125	18,125
751-5915-4	INTEREST - LIBRARY LEASE/PURCHASE	7,168	6,268	5,348	4,418	4,418	4,418	4,418	4,418	4,418	4,418
751-5915-5	INTEREST - TOWN HALL PROJ (\$244,000)	5,245	4,570	3,880	3,183	3,183	3,183	3,183	3,183	3,183	3,183
751-5915-6	INTEREST - TOWN HALL / POLICE PROJECT	129,735	120,173	110,823	101,473	101,473	101,473	101,473	101,473	101,473	101,473
751-5915-7	INTEREST - IRON RAIL BOILER	0	0	0	0	0	0	0	0	0	0
751-5915-8	INTEREST - FIRE ENGINE (Quint - Debt Exclusion)	10,519	8,607	6,694	4,782	4,782	4,782	4,782	4,782	4,782	4,782
751-5915-9	INTEREST - Culvert/Drainage Road Repair	17,096	16,288	15,508	14,728	14,728	14,728	14,728	14,728	14,728	14,728
751-5915-11	INTEREST - ESCO	1,706	3,105	2,295	1,485	1,485	1,485	1,485	1,485	1,485	1,485
751-5915-12	INTEREST - HIGHWAY TRACKLESS MACHINE (Loan)	208,928	191,942	172,857	153,714	153,714	153,714	153,714	153,714	153,714	153,714
	Subtotal - Interest	696,739	674,942	655,857	611,714	611,714	611,714	611,714	611,714	611,714	611,714
	TOTAL TOWN DEBT	13,973,627	14,333,362	14,675,279	15,524,511	15,192,171	15,192,171	15,192,171	15,192,171	15,298,091	15,298,091
450	WATER FUND										
450-5100	SALARIES & WAGES	147,453	146,690	152,532	159,458	159,458	159,458	159,458	159,458	160,968	160,968
	Superintendent @ \$79,275 per year										
	Primary operator @ \$56,513 per year										
	Administrative Assistant @ \$15,956/yr for 13 hrs/wk										
	Summer help/weekend coverage - \$7,720										
	Overtime - \$1,500										
	Commissioner's salaries: \$1 @ \$2, 2 @ \$1										
450-5200	EXPENSES	147,945	121,070	136,286	120,322	120,322	120,322	120,322	120,322	120,322	120,322
450-5800	DEBT	160,799	146,493	142,302	138,075	138,075	138,075	138,075	138,075	138,075	138,075
		298,744	267,563	278,588	258,397	258,397	258,397	258,397	258,397	258,397	258,397
		15,000	15,000	15,000	11,785	11,785	11,785	11,785	11,785	11,785	11,785
	CAPITAL	461,197	429,253	446,120	429,640	429,640	429,640	429,640	429,640	431,150	431,150
450-5800	TOTAL - WATER FUND	14,434,824	14,762,615	15,121,399	15,954,151	15,621,811	15,621,811	15,621,811	15,621,811	15,729,241	15,729,241
	TOTAL GENERAL WATER FUND										

SUMMARY

ARTICLE 1 - SALARIES & WAGES	3,243,636	3,363,574	3,623,692	3,628,192	3,659,302
ARTICLE 1 - TOWN EXPENSES	3,103,905	3,141,846	3,223,529	3,231,985	3,222,885
ARTICLE 1 - TOWN DEBT SERVICE	821,435	798,159	749,789	749,789	749,789

v1.4 03/08/14
 All FY 2015 salaries listed are based on a 52.2 week year

ITEM NO.	ITEM	Actual		Actual		DH		Admin		Finance Committee	
		7/1/2011	6/30/2012	7/1/2012	6/30/2013	7/1/2014	6/30/2015	7/1/2014	6/30/2015	7/1/2014	6/30/2015
	ARTICLE 1 - H - W REG SCHOOL EXPENSES			0	0	0	0	0	0	0	0
	ARTICLE 1 - H - W REG SCHOOL OVER ASSESSED			237,812	232,995	351,183	351,183	351,183	351,183	272,452	272,452
	ARTICLE 1 - SCHOOL DEBT			78,555	124,668	144,688	144,688	144,688	144,688	144,688	144,688
	ARTICLE 1 - REG VOCATIONAL SCHOOL EXPENSES			0	13,881	35,000	35,000	35,000	35,000	35,000	35,000
	ARTICLE 1 - REG VOCATIONAL SCHOOL DEBT			211,582	221,650	549,129	549,129	203,833	203,833	306,613	306,613
	ARTICLE 1 - CAPITAL			14,782,615	15,084,799	15,954,151	15,954,151	15,621,811	15,621,811	15,729,241	15,729,241

ARTICLE 2: Use of Free Cash to level the tax rate

To see what sum of money, if any, the Town will vote from FY 2013 Free Cash to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Commentary: This article seeks to transfer the sum of 600,000 from FY 2013 free cash to the FY 2015 tax rate. The Town certified \$797,322 in FY 2013 free cash on November 1, 2013, an increase of \$212,977 from FY 2012. The Town used 67.5% of FY 2012 free cash to reduce the tax rate; this article seeks usage of 75.2% of FY 2013 free cash. Balance of un-appropriated free cash from FY 2012 totaled \$189,345; balance of un-appropriated free cash after passage of this article is \$197,322.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

ARTICLE 3: Use of other funds to level the tax rate

To see what sum of money, if any, the Town will vote from available funds to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Commentary: This article seeks to transfer the sum of \$250,000 from the education stabilization fund that is to be created via Article 1 of the April 5 Special Town Meeting. The fund is anticipated to accept a FY 2015 transfer of \$576,964, as the Town's portion of the return of excess E & D funds from the Hamilton Wenham Regional School District. This article seeks to transfer \$250,000 from the new fund in order to use school funding that was returned in FY 2014 to mitigate a portion of the tax increase required by funding the HWRSD budget at the recommended amount. There will be \$326,964 in the education stabilization fund after this transfer.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority, assuming no funds are transferred from Stabilization. Transfers to and from Stabilization requires a two-thirds majority

CONSENT ARTICLES – The Moderator has termed Articles 4, 5, 6, 7 as consent articles, meaning that they are procedural articles that are voted annually at Town Meeting. Unless there is a request to separate a particular article or articles, they will be opened for consideration as a block, and decided by Town Meeting in a single vote.

ARTICLE 4: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY 2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

Commentary: This is a standard acceptance article.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority.

ARTICLE 5: Cemetery Maintenance Fund Transfer

To see if the Town will vote to authorize the Treasurer to withdraw a sum of money, not to exceed \$10,000 from the Cemetery Perpetual Care trust fund, after July 1, 2014 and before June 30, 2015, and transfer and deposit said funds into the General Fund. The purpose of the transfer is to subsidize Highway Department expenditures for the care and operation of the two cemeteries in the Town of Wenham.

Commentary: This article seeks to transfer funds to support DPW general fund expenses for cemetery maintenance. The current balance in the cemetery sale of lots fund #23-349-3580-049 is \$29,356.70.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority

ARTICLE 6: OPEB Fund Appropriation

To see if the Town will vote to raise and appropriate a sum of money for deposit in the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded liability of health care and other post employment benefits to which the Town of Wenham is obligated.

Commentary: This article seeks to raise and appropriate the sum of \$20,000 to the OPEB Stabilization fund that was established with funding of \$5,000 at the April 12, 2012 Annual Town Meeting. The Town's current OPEB liability, according to the latest audit, conducted is \$4,006,093. While the Town lacks resources to fully fund its current forecast liability, the rating agencies look favorably on continued local efforts to address it. Additionally, the Town is awaiting assistance from the Legislature via retirement benefits reform which is currently being debated on Beacon Hill.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple Majority

ARTICLE 7: Road Work - Chapter 90 Funding

To see if the Town will vote from available funds, under Chapter 246B on the Acts of 2002, the sums for road work and other projects, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department, and to be fully reimbursed by the Massachusetts Highway Department.

Commentary: Annual article which allows the Town to expend funds in anticipation of reimbursement through the Chapter 90 program. The actual amount of funding available to the Town will not be confirmed until the Legislature completes the state budget process in June.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority

ARTICLE 8: H-W Building Maintenance Revolving Fund

To see if the Town will vote to re-authorize a revolving fund pursuant to M.G.L., Chapter. 44, Section 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2014 and ending June 30, 2015.

A. H-W Building Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed \$67,000 during fiscal year 2015

B. H-W Grounds Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed \$67,000 during fiscal year 2015

Commentary: Continuation of two revolving funds to be used to further expand the concept of a regional infrastructure management entity serving Hamilton, Wenham and the HWRSB.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Vote Needed: Simple majority

ARTICLE 9: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2015 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2015; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: A sum of money for the acquisition, creation and preservation of open space; a sum

of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing.

Commentary: Annual warrant article for appropriations by the Community Preservation Committee.

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Finance and Advisory Committee: To be given at Town Meeting

Vote Needed: Simple majority

ARTICLE 10: CPA Appropriation – Patton Park Pool

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of restoration of the Patton Park pool

Commentary: To be provided by the CPA Committee at Town Meeting

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Finance and Advisory Committee: To be given at Town Meeting

Vote Needed: Simple majority

ARTICLE 11: CPA Appropriation – Affordable Housing

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of providing partial funding of a senior affordable housing building in the rear of 62 Maple Street.

Commentary: Project Detail: To be managed by Harborlight Community Partners, a local non-profit developer and manager of housing. Project would create sixty senior only one bedroom affordable housing units in a single building, in two phases. The addition of these sixty affordable housing units would put the Town's housing inventory over the MGL Chapter 40B minimum requirements, which would keep future development within existing zoning regulations.

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Finance and Advisory Committee: To be given at Town Meeting

Vote Needed: Simple majority

ARTICLE 12: Reduction of Hamilton Wenham Regional School Committee from Nine to Seven Members

To see if the Town will vote to amend the Agreement between the Towns of Hamilton and Wenham with respect to the establishment of a Regional School District so as to reduce the size of the regional district school committee from nine (9) to seven (7) members, and more specifically to revise Section I, Paragraph (B) thereof to read as follows:

"The powers and duties of the regional school district shall be vested in and exercised by a regional district school committee, hereinafter referred to as the Committee. All members of the Committee shall serve until their respective successors are elected and qualified. The Committee, which consisted of nine (9) members as of January 1, 2014, shall be reduced as follows to seven (7) members having staggered terms:

(a) Notwithstanding Section I, Paragraph (H), no vacancies on the Committee shall be filled unless such vacancy would reduce the number of members below seven (7).

(b) At the district election in 2015, the number of members to be elected shall be such as to bring the Committee to a total of eight (8) members. Notwithstanding the preceding sentence, if vacancies reduce the number of members to seven (7) prior to the 2015 election, then the number elected in 2015 shall be such as to bring the Committee to a total of seven (7).

(c) At the district election in 2016, the number of members to be elected shall be such as to bring the Committee to a total of seven (7) members.

(d) Thereafter the seven (7) members of the Committee shall be elected in staggered terms, such that every third year three (3) members shall be elected and in all other years two (2) members shall be elected."

Commentary: To be provided by the Hamilton Wenham Regional School Committee at Town Meeting.

Recommendation of the Board of Selectmen: To be given at Town Meeting
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 13: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2015 Annual Town Election on April 9, 2015, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes ___ No ___

Commentary: Passage of the article would change the Town Clerk from an elected position to one that is appointed by the Board of Selectmen. This would be effective at next year's annual election, as the timing of the former Clerk's resignation was outside of the sixty-day notice required by MGL Chapter 41, Section 7.

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 14: Amendment to the Zoning Bylaws - Reduction of minimum parcel size for agricultural exemption

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw to reduce the minimum parcel size for commercial agricultural use from five acres to two acres as required to conform to changes in Massachusetts Zoning Act, MGL Ch. 40A Section 3, by striking the term "Agricultural use, exempt" from Section 2.2 Definitions, and adding two new definitions, the full text as described herein.

Agriculture: Farming in all of its branches and the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer, who is hereby defined as one engaged in agriculture as herein defined, or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage or to market or to carriers for transportation to market.

Agricultural use, exempt: Use of land for the primary purpose of agriculture, on a parcel of five or more acres in area, or two acres or more if the sale of products produced from the agriculture use on the parcel annually generates at least \$ 1000 per acre based on gross sales dollars, as set forth in M.G.L. c. 40A, s. 3.

Commentary: Section 3 of MGL Ch. 40A (the Zoning Act) provides agricultural / farm uses with protections from local zoning. Previously, it established 5 acres as the minimum size for a farm property or operation which could enjoy such protections. The revised section of the Zoning Act lowers the size of protected farm properties or operations from five acres to two acres, if the property meets a specific threshold of \$1,000/acre in revenue from the farm activity.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)
Recommendation of the Planning Board: Favorable action
Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required
Vote Needed: Simple majority

ARTICLE 15: Amendment to the Zoning Bylaw - Signs

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw by deleting Section 7.0 Signs and replace it with a new Section 7.0 Signs, the full text of which is on file with the Town Clerk.

Commentary: The proposed revisions to Section 7.0 Signs clarify the types of signs allowed by right (without a permit), versus those signs that require a special permit from the Planning Board. They also incorporate the standards applied by the Historic District Commission to all permanent signs in the Historic District.

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Planning Board: Favorable action

Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required

Vote Needed: Simple majority

ARTICLE 16: Establishment of Wenham Historic District Bylaw

To see if the Town will vote to amend the Town of Wenham General Bylaws by adding Chapter XXIII, so-entitled

Chapter XXIII - WENHAM HISTORIC DISTRICT BYLAW

- Section 1. This bylaw shall be known and may be cited as the Wenham Historic District Bylaw and is adopted pursuant to Chapter 40C of the General Laws of the Commonwealth of Massachusetts, as amended.
- Section 2. The purpose of this bylaw is to promote the educational, cultural, economic and general welfare of the public through the preservation and protection of the distinctive characteristics of buildings and places significant in the history of the Town of Wenham or their architecture, and through the maintenance and improvement of settings for such buildings and places and the encouragement of design compatible therewith.
- Section 3. There is hereby established under the provisions of Chapter 40C of the General Laws a historic district to be known as the "Wenham Historic District 1972" attached to and made part of this bylaw.
- Section 4. There is hereby established under Chapter 40C of the General Laws, with all the powers and duties of a historic district commission under such statute a Wenham Historical Commission / Historic District Commission, consisting of seven members to be appointed in accordance with the provisions of such statute; provided, however, that in addition to the organizations which section four of such statute designates, the Wenham Village Improvement Society may submit nominees for membership in the Commission. The initial appointments to membership in the Commission shall be as follows: two members appointed for a term of one year; two members appointed for a term of two years; and three members appointed for a term of three years. Successors shall each be appointed for a term of three years. Vacancies shall be filled by appointment for the unexpired term.

- Section 5. Notwithstanding anything containing in this bylaw to the contrary, the authority of this commission shall not extend to the review of the following categories of buildings or structures or exterior architectural features in the Wenham Historic District.
- a. Terraces, walks, driveways and similar structures or any one or more of the them, provided that any such structure is substantially at grade level.
 - b. Storm doors and windows, screens, window air conditioners, lighting fixtures, antennas and similar appurtenances, or any one or more of them.
 - c. The color of paint
 - d. The color of materials used on roofs
 - e. The reconstruction of substantially similar in exterior design of a building, structure or exterior architectural feature damaged or destroyed by fire or storm or other disaster, provided such reconstruction is begun within one year thereafter and carried forward with due diligence.

Section 6. *The commission established hereunder shall have the powers and duties of an historical commission as provided in chapter 40 section eight D of the General Laws of the Commonwealth of Massachusetts and the commission shall be entitled The Wenham Historical Commission / Historic District Commission.*

Section 7. In case any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph or part shall continue in full force and effect.

Commentary: Commentary, if any, to be provided by the petitioner at Town Meeting.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: A recommendation from the Finance and Advisory Committee is not required

Vote Needed: Simple majority

ARTICLE 17: Citizen's Petition: Repeal of Chapter 5, Section 4 of Wenham town by-laws

To see if the Town of Wenham will vote to repeal the Chapter 5, Section 4, Wenham town by-law that states, "No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement." This change shall be effective for the Annual Town Meeting April 5, 2014.

Commentary: Commentary, if any, to be provided by the petitioner at Town Meeting
Vote Needed: Simple majority

ARTICLE 18: **Citizen's Petition: Town Meeting Budget Appropriation
Voting Methodology**

That the Town Meeting vote department budgets by Salaries and Expense, and if applicable, Contract Service and Capital at the Annual Town Meeting for the proposed Town Budget, as described in the Town of Wenham Annual Town Meeting Warrant Book, as it did prior to the 2013 Annual Town Meeting, rather than by Department totals, as it did at the 2013 Annual Town Meeting. During the course of the year, any request to spend more than the Annual Town Meeting approved Budget Line Item, for example, Salaries or Expense, would require a new town meeting appropriation of additional funds or a Finance and Advisory Committee approved Reserve Fund Transfer or, subsequent to May 15th of each year, a Selectmen and Finance and Advisory Committee approved Line Item transfer, subject to restrictions mandated by the Commonwealth, which restricts such transfers to the greater of 3% or \$5,000 for each line item. The only exception would be legal deficits as allowed by Massachusetts General Law."

Commentary: Commentary, if any, to be provided by the petitioner at Town Meeting.
Vote Needed: Simple majority

ARTICLE 19: **Election of Town Officers**

Moderator, one year term; Town Clerk, three year term; Selectman, one position, three year term; Assessor, one position, three year term; Planning Board, one position, five year term; Tree Warden, one position, one year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for two years-to fill an unexpired term; Water Commissioner, one position, three year term; Wenham Housing Authority, one position, five year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, one at large position for one year – to fill an at-large position; Hamilton Wenham School Committee, three positions, three year term, and one position for one year – to fill an unexpired term.

April 5, 2014 ATM Warrant- Version 3
3/12/2014

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

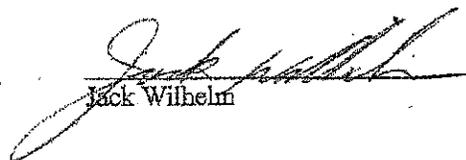
THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this 10th day of March 2014



Kenneth F. Whittaker

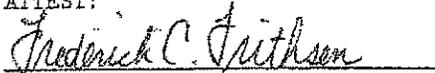
Patrick A. Wilson



Jack Wilhelm

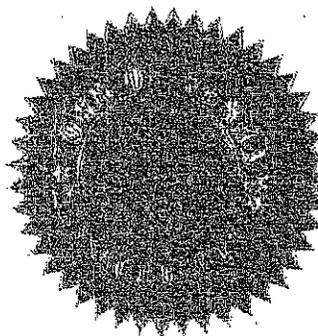
"In pursuance of the above written warrant I have this 10th day of March 2014, posted the attested copies thereof as directed therein."

A TRUE COPY
ATTEST:


Temporary Town Clerk


Constable of the Town of Wenham

DATE:



**ANNUAL TOWN MEETING MINUTES
WENHAM, MASSACHUSETTS
Saturday, April 5, 2014
Perkins Auditorium, Bessie Buker School**

Prior to the opening of the meeting, Senator Bruce Tarr addressed the body regarding Chapter 90 funding, the assessment for North Shore Regional Vo-Tech School and other financial matters.

Moderator Paul D. Weaver called the meeting to order at 1:16 pm with the checklist showing 150 registered voters. The quorum was established at 138. A final tally showed 211 registered voters present. Betsy Lebel and Susan Herrick checked in voters. Don Luxton, Roseann Brozenski, Judy Bubriski and Catherine Tinsley served as floor tellers.

Non-voters and guests: Susan Ferreira, Jan Dempsey, Sean Timmons, Susan Hall, Lydia Austin, Alex Tsepitis, Don McIntosh, Andrew DeFranka, Nicole Boyd, Lori Lattary.

The Moderator thanked Boy Scout Troop 28 for delivering the warrants, the Wenham Village Improvement Society for providing the luncheon and the family of Hilda Rice Ayer for donating the flowers in her memory.

Moderator Weaver next paid respect to the following Wenham residents who passed away in the past year:

Dr. Bryant Barnard – Cemetery Commission Chair
Harold W. Boothroyd – Wenham Historic District Commission & Surveyor of Lumber and
Measurer of Wood & Bark
Phyllis L. Campbell – passed away last week at the age of 101
Donald E. Costin – Former Selectman; Board of Health Member & MBTA Advisory Board
Norman Durkee – Former Wenham Selectman
Reginald Smith – Former Wenham Treasurer

MOTION: Motion was made, seconded and carried by majority vote to recess the Annual Town Meeting to allow the Special Town Meeting to take place.

The Annual Town Meeting was declared recessed at 1:26 pm

Moderator Paul D. Weaver re-opened the Annual Town Meeting at 1:29 pm.

ARTICLE 1: Budget appropriations

To see if the Town will determine what sum of money may be necessary to defray the Town expenses of the twelve month period (Fiscal Year 2015) beginning July 1, 2014 and ending June 30, 2015 and to make appropriations for the same and to determine the source thereof.

Motion by Michael Lucy: *The Finance and Advisory Committee moves that the Town raise and appropriate, or transfer from available funds, the following sums totaling \$15,729,241 for the specific purposes designated, and that the same be expended only for such purposes for the fiscal year ending June 30, 2015; provided in the case of sums designated to fund the Town's share of operating joint (non-school) inter-municipal programs with the Town of Hamilton, that Hamilton votes to approve and fund its share as provided under applicable agreements; all expenditures to be under the direction of the respective officers, boards, and committees of the Town.*

Recommendation of the Board of Selectmen: *Favorable Action (3-0-0)*

Recommendation of the Finance and Advisory Committee: *Favorable Action (5-0-0)*

Holds were placed on, and explanations given for the following line items: 123, 145, 155, 220, 310, 320, 620, 911.

Hamilton-Wenham Regional School District Superintendent Michael Harvey gave an overview of the school budget.

Article One was seconded and carried by unanimous vote

ARTICLE 2: Use of Free Cash to level the tax rate

To see what sum of money, if any, the Town will vote from FY 2013 Free Cash to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Motion: The Finance and Advisory Committee moves to transfer the sum of \$600,000 from FY 2013 Free Cash to level the tax rate for the period July 1, 2014 to June 30, 2015.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Article Two was seconded and carried by unanimous vote

ARTICLE 3: Use of other funds to level the tax rate

To see what sum of money, if any, the Town will vote from available funds to be used to level the tax rate for the period July 1, 2014 to June 30, 2015.

Motion: The Finance and Advisory Committee moves that the sum of \$250,000 be transferred from the Education Stabilization fund, established at the April 5, 2014 Special Town Meeting to level the tax rate for the period July 1, 2014 to June 30, 2015.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Article Three was seconded and carried by unanimous vote (2/3 approval required)

CONSENT ARTICLES – The Moderator termed Articles 4 through 8 as consent articles, meaning that they are procedural articles that are voted annually at Town Meeting. Unless there is a request to separate a particular article or articles, they will be opened for consideration as a block, and decided by Town Meeting in a single vote.

Motion: The Finance and Advisory Committee moves that the Town accept Articles 4, 5, 6, 7 and 8 as written.

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 4: Cemetery and Other Trust Funds

To accept the Cemetery and other Trust Funds received in FY 2013, as printed in Part I of the Town Report, and on file with the Town Clerk.

Motion: The Finance and Advisory Committee moves that the Town accept the Cemetery and other Trust Funds received in FY 2013 on file with the Town Clerk.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 5: Cemetery Maintenance Fund Transfer

To see if the Town will vote to authorize the Treasurer to withdraw a sum of money, not to exceed \$10,000 from the Cemetery Perpetual Care trust fund, after July 1, 2014 and before June 30, 2015, and transfer and deposit said funds into the General Fund. The purpose of the transfer is to subsidize Highway Department expenditures for the care and operation of the two cemeteries in the Town of Wenham

Motion: The Finance and Advisory Committee moves that the Town vote to authorize the Treasurer to withdraw a sum of money, not to exceed \$10,000 from the Cemetery Perpetual Care trust fund, after July 1, 2014 and before June 30, 2015, and transfer and deposit said funds into the General Fund. The purpose of

the transfer is to subsidize Highway Department expenditures for the care and operation of the two cemeteries in the Town of Wenham.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 6: OPEB Fund Appropriation

To see if the Town will vote to raise and appropriate a sum of money for deposit in the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded liability of health care and other post employment benefits to which the Town of Wenham is obligated.

Motion: The Finance and Advisory Committee moves to raise and appropriate the sum of \$20,000 for deposit in the Other Post Employment Benefits Liability Trust Fund to reduce the unfunded liability of health care and other post employment benefits to which the Town of Wenham is obligated.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 7: Road Work – Chapter 90 Funding

To see if the Town will vote from available funds, under Chapter 246B on the Acts of 2002, the sums for road work and other projects, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department, and to be fully reimbursed by the Massachusetts Highway Department.

Motion: The Finance and Advisory Committee moves that the Town vote to transfer from available funds, under Chapter 246B on the Acts of 2002, the sums for road work and other projects, subject to conditions detailed by the Massachusetts Highway Department, pursuant to Chapter 30, Section 39M; Chapter 149, Section 44J; and Chapter 149, Section 26-27F; said work to conform to the requirements of the Massachusetts Highway Department, and to be fully reimbursed by the Massachusetts Highway Department.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 8: H-W Building Maintenance Revolving Fund

To see if the Town will vote to re-authorize a revolving fund pursuant to M.G.L., Chapter. 44, Section 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2014 and ending June 30, 2015.

A. H-W Building Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed \$67,000 during fiscal year 2015

B. H-W Grounds Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed \$67,000 during fiscal year 2015

Motion: *The Board of Selectmen moves that the Town vote to re-authorize a revolving fund pursuant to M.G.L., Chapter. 44, Section 53 E1/2 for the following department for the specific purposes outlined below for Fiscal year beginning July 1, 2014 and ending June 30, 2015.*

A. H-W Building Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to building maintenance; to be expended by the DPW; not to exceed \$67,000 during fiscal year 2015.

B. H-W Grounds Maintenance

Fees and reimbursements from the Town of Hamilton and the Hamilton Wenham Regional School District for the purpose of paying employees, purchasing supplies, services, equipment, and miscellaneous expenses related to grounds maintenance; to be expended by the DPW; not to exceed \$67,000 during fiscal year 2015.

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Finance and Advisory Committee: Favorable Action (5-0-0)

Motion to approve Articles Four, Five, Six, Seven and Eight as a block was seconded and carried by unanimous vote

ARTICLE 9: CPA Appropriations

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2015 Community Preservation budget; to appropriate from the Community Preservation Fund a sum of money to meet the necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2015; and to approve the appropriation to expend or set aside the following amounts as recommended by the Community Preservation Committee: A sum of money for the acquisition, creation and preservation of open space; a sum of money for recreational use; a sum of money for the preservation of historic resources; and a sum of money for the creation, preservation and support of community housing.

Motion: *Gregory Heppner, The Community Preservation Committee moves that*

A. The Town vote to approve the following transfers of CPA funds:

- 1. The sum of \$180,000 from the "Estimated FY 2014 CPA Revenue" transferred as follows: \$60,000 to the "Fund Balance Reserved for Historic Resources", \$60,000 to the "Fund Balance Reserved for Open Space", and \$60,000 to the "Fund Balance Reserved for Community Housing", for the purpose of reserving a minimum of 10% of the total FY 2014 CPA revenue in the aforementioned reserves;*

B. The following sums to be expended from the indicated CPA sources for the following purposes:

- 1. The sum of \$10,000 for the purposes of preserving Town records that are pre-1962, the funds to be transferred from estimated FY 2014 CPA revenue;*
- 2. The sum of \$163,740 for the purpose of paying debt service for FY 2015 on the \$2,151,421 supplemental borrowing under Massachusetts General Laws, Chapter 44 and 44B for the rehabilitation of the 154 year old Wenham Town Hall Building located at 138 Main Street in accordance with the plans developed and administered by the Wenham Town Hall and Police Station Building Committee, the funds to be transferred from estimated FY 2014 CPA revenue;*
- 3. The sum of \$750 for the purpose of recreation for construction of the Borders to Boston Rail Trail Kiosk; said funds to be matched by the same amount in the Town's FY 2015 general fund budget, the funds to be transferred from estimated FY 2014 CPA revenue;*
- 4. The sum of \$8,000 for the purpose of administrative expenses for use by the Community Preservation Committee...the funds to be transferred from estimated FY 2014 CPA revenues.*

Article Nine was seconded and carried by unanimous vote

ARTICLE 10: CPA Appropriation – Patton Park Pool

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of restoration of the Patton Park pool

Recommendation of the Board of Selectmen: No Recommendation

Recommendation of the Finance and Advisory Committee: No Recommendation

Moderator Paul D. Weaver declared that no action would be taken on Article Ten, as the application was withdrawn

ARTICLE 11: CPA Appropriation – Affordable Housing

To see if the Town will vote to appropriate from the Community Preservation Fund a sum of money for the purpose of providing partial funding of a senior affordable housing building in the rear of 62 Maple Street.

Recommendation of the Board of Selectmen: No Recommendation

Recommendation of the Finance and Advisory Committee: No Recommendation

Moderator Paul D. Weaver declared that no action would be taken on Article Ten, as the application was withdrawn

ARTICLE 12: Reduction of Hamilton Wenham Regional School Committee from Nine to Seven Members

To see if the Town will vote to amend the Agreement between the Towns of Hamilton and Wenham with respect to the establishment of a Regional School District so as to reduce the size of the regional district school committee from nine (9) to seven (7) members, and more specifically to revise Section I, Paragraph (B) thereof to read as follows:

“The powers and duties of the regional school district shall be vested in and exercised by a regional district school committee, hereinafter referred to as the Committee. All members of the Committee shall serve until their respective successors are elected and qualified. The Committee, which consisted of nine (9) members as of January 1, 2014, shall be reduced as follows to seven (7) members having staggered terms:

(a) Notwithstanding Section I, Paragraph (H), no vacancies on the Committee shall be filled unless such vacancy would reduce the number of members below seven (7).

(b) At the district election in 2015, the number of members to be elected shall be such as to bring the Committee to a total of eight (8) members. Notwithstanding the preceding sentence, if vacancies reduce the number of members to seven (7) prior to the 2015 election, then the number elected in 2015 shall be such as to bring the Committee to a total of seven (7).

(c) At the district election in 2016, the number of members to be elected shall be such as to bring the Committee to a total of seven (7) members.

(d) Thereafter the seven (7) members of the Committee shall be elected in staggered terms, such that every third year three (3) members shall be elected and in all other years two (2) members shall be elected.”

Anticipated Motion: *Roger Kuebel of the School Committee moved that the article be accepted as written*
Recommendation of the Board of Selectmen: *To be given at Town Meeting*

Article Twelve was approved by a majority of 2-1 as declared by the Moderator

ARTICLE 13: Conversion of Town Clerk to an Appointed Town Office

To see if the Town will vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2015 Annual Town Election on April 9, 2015, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes ___ No ___.

Motion: *Kenneth Whittaker, The Board of Selectmen moves that the Town vote, pursuant to MGL Chapter 41, Section 1B, to make the office of Town Clerk a position appointed by the Board of Selectmen, provided that approval of this article is accepted by vote of a majority of the voters at the 2015 Annual Town Election on April 9, 2015, on the following ballot question: Shall the town vote to have its elected Town Clerk become an appointed office of the town? Yes ___ No ___.*

Recommendation of the Board of Selectmen: 2-1 to recommend

Article Thirteen was seconded and defeated by majority vote

ARTICLE 14: Amendment to the Zoning Bylaws – Reduction of minimum parcel size for agricultural exemption

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw to reduce the minimum parcel size for commercial agricultural use from five acres to two acres as required to conform to changes in Massachusetts Zoning Act, MGL Ch. 40A Section 3, by striking the term “Agricultural use, exempt” from Section 2.2 Definitions, and adding two new definitions, the full text as described herein.

Agriculture: *Farming in all of its branches and the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer, who is hereby defined as one engaged in agriculture as herein defined, or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage or to market or to carriers for transportation to market.*

Agricultural use, exempt: *Use of land for the primary purpose of agriculture, on a parcel of five or more acres in area, or two acres or more if the sale of products produced from the agriculture use on the parcel annually generates at least \$ 1000 per acre based on gross sales dollars, as set forth in M.G.L. c. 40A, s. 3.*

Motion: *David Geikie, The Planning Board moves that the article be accepted as written.*

Recommendation of the Board of Selectmen: Favorable Action (3-0-0)

Recommendation of the Planning Board: Favorable action

Article Fourteen was seconded and carried by a margin of 4-1 as declared by the Moderator

ARTICLE 15: Amendment to the Zoning Bylaw - Signs

To see if the Town will vote to amend the Town of Wenham Zoning Bylaw by deleting Section 7.0 Signs and replace it with a new Section 7.0 Signs, the full text of which is on file with the Town Clerk.

Motion: *David Geikie, The Planning Board moves that the article be accepted as written.*

Recommendation of the Board of Selectmen: To be given at Town Meeting

Recommendation of the Planning Board: Favorable action

Article Fifteen was seconded and carried by unanimous vote

ARTICLE 16: Establishment of Wenham Historical Commission

To see if the Town will vote to amend the Town of Wenham General Bylaws by adding Chapter XXIII, so-entitled

Chapter XXIII - WENHAM HISTORICAL COMMISSION

- Section 1. This bylaw shall be known and may be cited as the Wenham Historical Commission Bylaw and is adopted pursuant to Chapter 40C of the General Laws of the Commonwealth of Massachusetts, as amended.
- Section 2. The purpose of this bylaw is to promote the educational, cultural, economic and general welfare of the public through the preservation and protection of the distinctive characteristics of buildings and places significant in the history of the Town of Wenham or their architecture, and through the maintenance and improvement of settings for such buildings and places and the encouragement of design compatible therewith.
- Section 3. There is hereby established under the provisions of Chapter 40C of the General Laws a historic district to be known as the "Wenham Historic District 1972" attached to and made part of this bylaw.
- Section 4. There is hereby established under Chapter 40C of the General Laws, with all the powers and duties of a historic district commission under such statute a Wenham Historical Commission / Historic District Commission, consisting of seven members to be appointed in accordance with the provisions of such statute; provided, however, that in addition to the organizations which section four of such statute designates, the Wenham Village Improvement Society may submit nominees for membership in the Commission. The initial appointments to membership in the Commission shall be as follows: two members appointed for a term of one year; two members appointed for a term of two years; and three members appointed for a term of three years. Successors shall each be appointed for a term of three years. Vacancies shall be filled by appointment for the unexpired term.
- Section 5. Notwithstanding anything containing in this bylaw to the contrary, the authority of this commission shall not extend to the review of the following categories of buildings or structures or exterior architectural features in the Wenham Historic District.
- a. Terraces, walks, driveways and similar structures or any one or more of the them, provided that any such structure is substantially at grade level.
 - b. Storm doors and windows, screens, window air conditioners, lighting fixtures, antennas and similar appurtenances, or any one or more of them.
 - c. The color of paint
 - d. the color of materials used on roofs
 - e. The reconstruction of substantially similar in exterior design of a building, structure or exterior architectural feature damaged or destroyed by fire or storm or other disaster, provided such reconstruction is begun within one year thereafter and carried forward with due diligence.
- Section 6. ***The commission established hereunder shall have the powers and duties of an historical commission as provided in chapter 40 section eight D of the General Laws of the Commonwealth of Massachusetts and the commission shall be entitled The Wenham Historical Commission / Historic District Commission.***
- Section 7. In case any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph or part shall continue in full force and effect.

**Motion: James Howard, *The Historic District Commission* moves that the article be accepted as written.
Recommendation of the Board of Selectmen: Favorable Action (3-0-0)**

Article Sixteen was seconded and carried by unanimous vote

ARTICLE 17: Citizen's Petition: Repeal of Chapter 5, Section 4 of Wenham town by-laws

To see if the Town of Wenham will vote to repeal the Chapter 5, Section 4, Wenham town by-law that states, "No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement." This change shall be effective for the Annual Town Meeting April 5, 2014.

Motion: Thomas Brown, I move that the Town vote to repeal the Chapter 5, Section 4, Wenham town by-law that states, "No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement." This change shall be effective for the Annual Town Meeting April 5, 2014.

Article Seventeen was seconded and carried by a ten to one margin, as declared by the Moderator

ARTICLE 18: Citizen's Petition: Town Meeting Budget Appropriation Voting Methodology

That the Town Meeting vote department budgets by Salaries and Expense, and if applicable, Contract Service and Capital at the Annual Town Meeting for the proposed Town Budget, as described in the Town of Wenham Annual Town Meeting Warrant Book, as it did prior to the 2013 Annual Town Meeting, rather than by Department totals, as it did at the 2013 Annual Town Meeting. During the course of the year, any request to spend more than the Annual Town Meeting approved Budget Line Item, for example, Salaries or Expense, would require a new town meeting appropriation of additional funds or a Finance and Advisory Committee approved Reserve Fund Transfer or, subsequent to May 15th of each year, a Selectmen and Finance and Advisory Committee approved Line Item transfer, subject to restrictions mandated by the Commonwealth, which restricts such transfers to the greater of 3% or \$5,000 for each line item. The only exception would be legal deficits as allowed by Massachusetts General Law."

Motion: Michele Bailey moved that no action be taken on this Article.

Moderator Weaver declared that no action would be taken on this Article, as the petitioner was satisfied by prior discussion at the meeting.

**Motion to recess the Annual Town Meeting until May 6, 2014 was seconded and carried by majority vote.
Moderator Weaver declared the meeting recessed at 4:28 pm**

ARTICLE 19: Election of Town Officers – Thursday April 10, 2014

Moderator, one year term; Town Clerk, three year term; Selectman, one position, three year term; Assessor, one position, three year term; Planning Board, one position, five year term; Tree Warden, one position, one year term; Board of Health, one position, three year term; Cemetery Commissioner, one position, three year term; one position for two years-to fill an unexpired term; Water Commissioner, one position, three year term; Wenham Housing Authority, one position, five year term; Hamilton Wenham Regional Library Trustee, one Wenham position, three year term, one at large position for one year – to fill an at-large position; Hamilton Wenham School Committee, three positions, three year term, and one position for one year – to fill an unexpired term.

Respectfully submitted,

**Wilma M. McDonald, MMC/CMMC
Interim Town Clerk
April 9, 2014**

CLOSING OF THE April 5, 2014 ANNUAL TOWN MEETING

At a duly posted Selectmen's Meeting for June 3, 2014, at 7 PM, the Wenham Board of Selectmen asked Moderator Paul D. Weaver to reconvene the April 5, 2014 Annual Town Meeting.

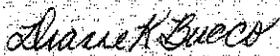
Present: Selectmen Jack Wilhelm, Selectman Kenneth Whittaker, and Select-woman Catherine Harrison
 Mark Andrews, Town Administrator
 Paul D. Weaver, Moderator
 Dianne Bucco, Town Clerk
 9 residents

Moderator Paul Weaver called the Annual Town Meeting back in session, and asked for a motion to be made in order to adjourn the Saturday, April 5, 2014 Annual Town Meeting. The motion was made by Jack Wilhelm and it was seconded by Catherine Harrison.

Moderator Paul Weaver indicated the Annual Election had taken place, and the results were known. He also indicated that no other business had come before town meeting.

The April 5, 2014 Annual Town Meeting was declared unanimously dissolved at 7:30 PM, on June 3, 2014.

A true copy attest:



Dianne K. Bucco
Town Clerk

**Bylaw Changes as a result of the Annual Town Meeting April 5, 2014
And Approved by the Attorney General**

General Bylaw Repealed Chapter 5, Section 4 which stated;

No persons shall coast upon or across any sidewalk or street in the town, except at such times and in such places as may be from time to time be designated by the Selectmen" due to its vagueness and potential for discriminatory enforcement.

(Accepted at the Annual Town Meeting 4/5/2014 and accepted by the Attorney General on 9/11/2014)

Effective 9/16/2014 when posted

General Bylaw added as Chapter XXIII;

Chapter XXIII - WENHAM HISTORICAL COMMISSION

- Section 1. This bylaw shall be known and may be cited as the Wenham Historical Commission Bylaw and is adopted pursuant to Chapter 40C of the General Laws of the Commonwealth of Massachusetts, as amended.
- Section 2. The purpose of this bylaw is to promote the educational, cultural, economic and general welfare of the public through the preservation and protection of the distinctive characteristics of buildings and places significant in the history of the Town of Wenham or their architecture, and through the maintenance and improvement of settings for such buildings and places and the encouragement of design compatible therewith.
- Section 3. There is hereby established under the provisions of Chapter 40C of the General Laws a historic district to be known as the "Wenham Historic District 1972" attached to and made part of this bylaw.
- Section 4. There is hereby established under Chapter 40C of the General Laws, with all the powers and duties of a historic district commission under such statute a Wenham Historical Commission / Historic District Commission, consisting of seven members to be appointed in accordance with the provisions of such statute; provided, however, that in addition to the organizations which section four of such statute designates, the Wenham Village Improvement Society may submit nominees for membership in the Commission. The initial appointments to membership in the Commission shall be as follows: two members appointed for a term of one year; two members appointed for a term of two years; and three members appointed for a term of three years. Successors shall each be appointed for a term of three years. Vacancies shall be filled by appointment for the unexpired term.
- Section 5. Notwithstanding anything containing in this bylaw to the contrary, the authority of this commission shall not extend to the review of the following categories of buildings or structures or exterior architectural features in the Wenham Historic District.
- a. Terraces, walks, driveways and similar structures or any one or more of them, provided that any such structure is substantially at grade level.
 - b. Storm doors and windows, screens, window air conditioners, lighting fixtures, antennas and similar appurtenances, or any one or more of them.
 - c. The color of paint
 - d. the color of materials used on roofs
 - e. The reconstruction of substantially similar in exterior design of a building, structure or exterior architectural feature damaged or destroyed by fire or storm or other disaster, provided such reconstruction is begun within one year thereafter and carried forward with due diligence.
- Section 6. The commission established hereunder shall have the powers and duties of an historical commission as provided in chapter 40 section eight D of the General Laws of the Commonwealth of Massachusetts and the commission shall be entitled The Wenham Historical Commission / Historic District Commission.

Section 7. In case any section, paragraph or part of this bylaw be for any reason declared invalid or unconstitutional by any court of competent jurisdiction, every other section, paragraph or part shall continue in full force and effect.

(Approved at the Annual Town Meeting 4/5/2014 and accepted by the Attorney General 9/11/2014)

Effective 9/16/2014 when posted

Amendment to the Zoning Bylaws

Reduction of minimum parcel size for agricultural exemption

The Town of Wenham Zoning Bylaw has reduced the minimum parcel size for commercial agricultural use from five acres to two acres as required to conform to changes in Massachusetts Zoning Act, MGL Ch. 40A Section 3, by striking the term "Agricultural use, exempt" from Section 2.2 Definitions, and adding two new definitions, the full text as described herein.

Agriculture: *Farming in all of its branches and the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural, aquacultural, floricultural or horticultural commodities, the growing and harvesting of forest products upon forest land, the raising of livestock including horses, the keeping of horses as a commercial enterprise, the keeping and raising of poultry, swine, cattle and other domesticated animals used for food purposes, bees, fur-bearing animals, and any forestry or lumbering operations, performed by a farmer, who is hereby defined as one engaged in agriculture as herein defined, or on a farm as an incident to or in conjunction with such farming operations, including preparations for market, delivery to storage or to market or to carriers for transportation to market.*

Agricultural use, exempt: *Use of land for the primary purpose of agriculture, on a parcel of five or more acres in area, or two acres or more if the sale of products produced from the agriculture use on the parcel annually generates at least \$ 1000 per acre based on gross sales dollars, as set forth in M.G.L. c. 40A, s. 3.*

(Approved by the Annual Town Meeting 4/5/2014 and Accepted by the Attorney General 10/14/2014)

Effective 4/5/2014

Amendment to the Zoning Bylaws

Signs

The Town of Wenham has voted to amend the Town of Wenham Zoning Bylaw by deleting Section 7.0 Signs and replace it with a new Section 7.0 Signs, the full text of which is below and on file with the Town Clerk.

Section 7.0 SIGNS

7.1 RESIDENTIAL DISTRICT

Signs are prohibited in the Residential District, except as described below. All allowable signs are subject to the general standards set forth in Section 7.4. Any sign found to be in violation of this Section are subject to removal by the Town.

7.1.1 Allowable Temporary Signs

- 1) **Real Estate Signs** On any lot there shall be no more than one temporary sign not exceeding seven(7) square feet in area, pertaining to lease or sale of the lot or building on which such sign is placed. The sign shall be permitted for a period not to exceed seven (7) days after such sale or lease execution.
- 2) **Contractor Signs** One temporary sign advertising contracted services being provided on site shall be permitted for a period not to exceed seven (7) days after such completion of work.
- 3) **Event Signs** On any lot there shall be no more than one temporary special event sign not exceeding seven(7) square feet in area. Special event signs shall be erected for no longer than 4 weeks and are to be removed within two business days following the event.

7.1.2 Allowable Permanent Signs

On any lot there shall be no more than one such sign pertaining to the use thereof or having the name and occupation of the occupant or occupants, and no such sign shall exceed two (2) square feet in area. All permanent signs located in the Historic District are subject to Historic District Commission review and approval.

7.1.3 Special Permit

The Planning Board may in each case issue a Special Permit for a specific time period for the erection of larger signs, either temporary or permanent, which they deem not detrimental to the surrounding property nor injurious to the public welfare, provided however that any such permitted sign in the Historic District is also subject to the approval of the Historic District Commission.

7.2 BUSINESS DISTRICT

Signs advertising goods or services offered by an occupant of the premises for sale, hire or use, are permitted provided however that any such sign in the Historic District is subject to the approval of the Historic District Commission and further provided that signs shall not exceed seven (7) square feet for one business, or in the case of a building containing more than one business, the following shall apply:

- 1) One street side sign not to exceed seven (7) sq. ft. to identify the complex itself.
- 2) Individual businesses within the complex identified at street side with 12" x 36" signs arranged vertically in a single structure.
- 3) Each business within the complex may have one 2 sq. ft. sign located at the doorway for business identification.

7.4 GENERAL STANDARDS FOR SIGNS

The following standards apply to all signs:

- 1) No sign shall be erected so as to obstruct any fire escape, window, door, or other opening or so as to prevent free passage from one part of a roof to any other part thereof.
- 2) No sign shall be attached in any manner to a fire escape or shall be placed to interfere with an opening which is required for ventilation.
- 3) No exposed, un-insulated parts of an electrical sign shall be permitted.
- 4) No sign shall be erected that shall in any way create a traffic hazard nor in any way obscure or confuse traffic control.
- 5) No sign or sign structure shall interfere in any way with a public way, including sidewalks.
- 6) Letters, figures, characters, or representations in cutout or irregular form, maintained in conjunction with, attached to or superimposed upon any sign, shall be safely and securely built or attached to the sign structure.
- 7) Signs shall be designed, constructed, and erected in accordance with the State Building Code.
- 8) No sign shall be posted on or attached to utility poles, trees nor attached to any parapet.
- 9) No non-municipal sign shall be located on public property, including sidewalks, roadsides and roadways.

7.5 ILLUMINATED SIGNS

The following additional standards apply to illuminated signs.

- 1) Illuminated signs are not permitted within residential districts without a Special Permit.
- 2) No red or green or other colored lights shall be used on any sign if such light would create a driving hazard.
- 3) No sign may be illuminated more than thirty (30) minutes after closing of any store or business or thirty (30) minutes after working hours in a commercial building, except signs identifying public buildings; provided however, that the Planning Board, in granting a Special Permit, may, for good cause shown, extend the time during which a sign may be illuminated.

7.6 MOVING SIGNS

Swinging signs, flashing signs, revolving signs, and signs consisting of pennants, ribbons, streamers, spinners, strings of light bulbs, revolving beacons, searchlights, animated signs, and signs illuminated to create the illusion of motion are prohibited.

7.7 MAINTENANCE

Every sign shall be maintained by the owner in a clean, sanitary condition and in good repair. In addition, every freestanding pole or ground sign shall be kept free and clear of all obnoxious substances, rubbish, and weeds.

7.8 AMORTIZATION

Nonconforming signs shall be amortized over a ten year period, commencing on the effective date of this By-Law. Any nonconforming sign in existence at the time of the effective date hereof, shall be brought into compliance with Section 7.0 within ten (10) years thereafter.

7.9 SPECIAL PERMIT

Notwithstanding the provisions set forth in this Section, the Planning Board may authorize non-conforming signs or a greater number of signs by the grant of a Special Permit, where such relief is not detrimental to the Neighborhood or the Town.

7.9.1 Exemptions

No permit is required for the following types of signs:

- 1) Any sign legally erected before the date of the Town Meeting approving this Section shall be exempt from the requirements in this Section, with the exception of those requirements set forth in Section 7.8.
- 2) Any sign erected or required by the Town or by the Commonwealth of Massachusetts or by the United States, or any subdivision or agency thereof, or for any sign intended solely for the protection of life or property.

7.9.2 Special Permit Process

7.9.2.1 Application

Application for a sign Special Permit shall be made in writing upon forms furnished by the Planning Board. Such application shall contain the location by street number of the proposed sign, the name and address of the owner of the sign, the name and address of the sign contractor or erector, if any, and a scale drawing showing the construction, the method of installation or support, colors, dimensions, and position of the sign, method of illumination and such other relevant information as may be requested.

7.9.2.2 Fee

A sign Special Permit fee shall be paid to the Town for each permit in accordance with the schedule established by the Planning Board.

7.9.2.3 Inspection

The Building Inspector shall inspect any sign subject to a Special Permit within thirty (30) days after it is erected and shall report to the Planning Board that said sign has been erected properly and in accordance with the provisions of this Section and any other applicable law.

7.9.2.4 Constructive Grant

If a sign Special Permit has not been denied within sixty (60) days after application has been made, it shall be deemed to be approved.

7.9.2.5 Lapse

A sign Special Permit shall become null and void if the work for which the permit was issued has not been completed within a period of twelve (12) months from the date of the permit; provided, however, that the Planning Board may, in its discretion, issue extensions covering a period not to exceed an additional one (1) year from the date of issue of the original permit. The applicant shall notify the Building Inspector of completion of work under a permit within ten (10) days of completion.

(Approved by the Annual Town Meeting 4/5/2014 and Accepted by the Attorney General 10/14/2014)

Effective 4/5/2014

Annual Town Election April 10, 2014

2749 registered voters

824 votes cast

30% voter turnout

Town Moderator:	Paul Weaver	620 votes
Town Clerk:	Dianne K. Bucco	359 votes
Selectman:	Catherine Harrison	466 votes
Assessor:	Lisa Craig	20 votes
Planning Board:	Stephen B. Kavanaugh	629 votes
Tree Warden:	Winslow E. Mulry	602 votes
Board of Health:	Alyson Preston	611 votes
Cemetery Commission:	Gary Cheeseman	12 votes
Water Commissioner:	Richard K. Quateman	577 votes
Housing Authority:	Arthur Burt	605 votes
Hamilton Wenham Library Trustee:	Margaret Whittaker (3 year)	612 votes
Hamilton Wenham Library Trustee At Large:	Patricia K. Purdy (1 year)	646 Wenham votes
Hamilton Wenham School Committee (3 year):	William Derry	467 Wenham votes
	Roger Kuebel	547 Wenham votes
	Stacey Metternick	577 Wenham votes
Hamilton Wenham School Committee (2 year):	Lawrence Swartz	589 Wenham votes

COMMONWEALTH OF MASSACHUSETTS

WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH

State Primary, Tuesday, Sept. 9, 2014

Essex County
SS.

To the Constables of the Town of WENHAM

GREETINGS:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said Town who are qualified to vote in Primaries to vote at: **Precinct One, Town Hall**

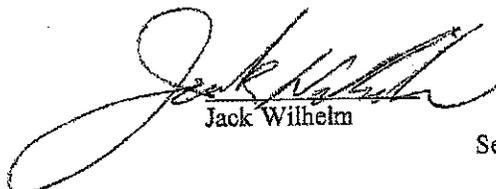
on **TUESDAY, THE NINTH DAY OF SEPTEMBER, 2014**, from 7:00 A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the State Primaries for the candidates of political parties for the following offices:

- | | |
|--|------------------------------------|
| SENATOR IN CONGRESS. | FOR THIS COMMONWEALTH |
| GOVERNOR. | FOR THIS COMMONWEALTH |
| LIEUTENANT GOVERNOR. | FOR THIS COMMONWEALTH |
| ATTORNEY GENERAL. | FOR THIS COMMONWEALTH |
| SECRETARY OF STATE. | FOR THIS COMMONWEALTH |
| TREASURER AND RECEIVER GENERAL. | FOR THIS COMMONWEALTH |
| AUDITOR. | FOR THIS COMMONWEALTH |
| REPRESENTATIVE IN CONGRESS. | SIXTH CONGRESSIONAL DISTRICT |
| COUNCILLOR. | FIFTH DISTRICT |
| SENATOR IN GENERAL COURT. | FIRST ESSEX AND MIDDLESEX DISTRICT |
| REPRESENTATIVE IN GENERAL COURT. | FOURTH ESSEX DISTRICT |
| DISTRICT ATTORNEY. | EASTERN DISTRICT |
| REGISTER OF PROBATE. | ESSEX COUNTY |

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this 28 day of July, 2014.


Jack Wilhelm

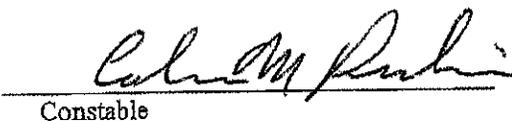

Catherine Harrison


Kenneth Whittaker

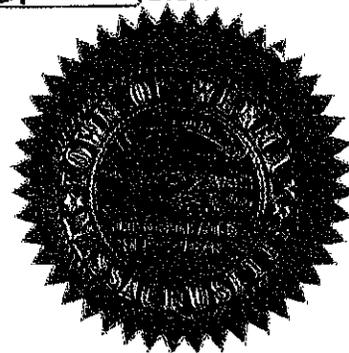
Selectmen for the TOWN OF WENHAM

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

In pursuance of the above written warrant I have posted the warrant on the 29 of July, 2014.


Constable

July 29, 2014.
(month and day)



State Primary Election September 9, 2014

2733 registered voters

569 votes cast (392 Democrat, 177 Republican)

21% voter turnout

Wenham Results

Democrat Winners

Senator in Congress	Edward J. Markey	272 votes
Governor	Martha Coakley	168 votes
Lieutenant Governor	Stephen J. Kerrigan	126 votes
Attorney General	Maura Healey	255 votes
Secretary of State	William F. Galvin	294 votes
Treasurer	Deborah B. Goldberg	132 votes
Auditor	Suzanne M. Bump	236 votes
Representative in Congress	Seth W. Moulton	222 votes
Councillor	Eileen R. Duff	241 votes
Senator in General Court	---	
Representative in General Court	---	
District Attorney	Jonathan W. Blodgett	269 votes
Register of Probate	Pamela Casey O'Brien	244 votes

Republican Winners

Senator in Congress	Brian J. Herr	132 votes
Governor	Charles D. Baker	156 votes
Lieutenant Governor	Karyn E. Polito	148 votes
Attorney General	John B. Miller	135 votes
Secretary of State	David D'Arcangelo	131 votes
Treasurer	Michael J. Heffernan	137 votes
Auditor	Patricia S. Saint Aubin	129 votes
Representative in Congress	Richard R. Tisei	146 votes
Councillor	Maura L. Ryan-Ciardello	121 votes
Senator in General Court	Bruce E. Tarr	155 votes
Representative in General Court	Bradford R. Hill	157 votes
District Attorney	---	
Register of Probate	Michael E. Morales	124 votes

**COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF THE COMMONWEALTH**

WARRANT FOR STATE ELECTION, November 4, 2014

Essex County, SS.

To the Constables of the City/Town of **WENHAM**

GREETINGS:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said city or town who are qualified to vote in the State Election to vote at

WENHAM TOWN HALL

on **TUESDAY, THE FOURTH DAY OF NOVEMBER, 2014**, from 7:00 A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the State Election for the candidates for the following offices and questions:

SENATOR IN CONGRESS	FOR THIS COMMONWEALTH
GOVERNOR AND LIEUTENANT GOVERNOR	FOR THIS COMMONWEALTH
ATTORNEY GENERAL	FOR THIS COMMONWEALTH
SECRETARY OF STATE	FOR THIS COMMONWEALTH
TREASURER	FOR THIS COMMONWEALTH
AUDITOR	FOR THIS COMMONWEALTH
REPRESENTATIVE IN CONGRESS	SIXTH CONGRESSIONAL DISTRICT
COUNCILLOR	FIFTH DISTRICT
SENATOR IN GENERAL COURT	FIRST ESSEX & MIDDLESEX DISTRICT
REPRESENTATIVE IN GENERAL COURT	FOURTH ESSEX DISTRICT
DISTRICT ATTORNEY	EASTERN DISTRICT
REGISTER OF PROBATE	ESSEX COUNTY

QUESTION 1: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would eliminate the requirement that the state's gasoline tax, which was 24 cents per gallon as of September 2013, (1) be adjusted every year by the percentage change in the Consumer Price Index over the preceding year, but (2) not be adjusted below 21.5 cents per gallon.

A YES VOTE would eliminate the requirement that the state's gas tax be adjusted annually based on the Consumer Price Index.

A NO VOTE would make no change in the laws regarding the gas tax.

QUESTION 2: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would expand the state's beverage container deposit law, also known as the Bottle Bill, to require

deposits on containers for all non-alcoholic non-carbonated drinks in liquid form intended for human consumption, except beverages primarily derived from dairy products, infant formula, and FDA approved medicines. The proposed law would not cover containers made of paper-based biodegradable material and aseptic multi-material packages such as juice boxes or pouches.

The proposed law would require the state Secretary of Energy and Environmental Affairs (EEA) to adjust the container deposit amount every five years to reflect (to the nearest whole cent) changes in the consumer price index, but the value could not be set below five cents.

The proposed law would increase the minimum handling fee that beverage distributors must pay dealers for each properly returned empty beverage container, which was 2¼ cents as of September 2013, to 3½ cents. It would also increase the minimum handling fee that bottlers must pay distributors and dealers for each properly returned empty reusable beverage container, which was 1 cent as of September 2013, to 3½ cents. The Secretary of EEA would review the fee amounts every five years and make appropriate adjustments to reflect changes in the consumer price index as well as changes in the costs incurred by redemption centers. The proposed law defines a redemption center as any business whose primary purpose is the redemption of beverage containers and that is not ancillary to any other business.

The proposed law would direct the Secretary of EEA to issue regulations allowing small dealers to seek exemptions from accepting empty deposit containers. The proposed law would define small dealer as any person or business, including the operator of a vending machine, who sells beverages in beverage containers to consumers, with a contiguous retail space of 3,000 square feet or less, excluding office and stock room space; and fewer than four locations under the same ownership in the Commonwealth. The proposed law would require that the regulations consider at least the health, safety, and convenience of the public, including the distribution of dealers and redemption centers by population or by distance or both.

The proposed law would set up a state Clean Environment Fund to receive certain unclaimed container deposits. The Fund would be used, subject to appropriation by the state Legislature, to support programs such as the proper management of solid waste, water resource protection, parkland, urban forestry, air quality and climate protection.

The proposed law would allow a dealer, distributor, redemption center or bottler to refuse to accept any beverage container that is not marked as being refundable in Massachusetts.

The proposed law would take effect on April 22, 2015.

A YES VOTE would expand the state's beverage container deposit law to require deposits on containers for all non-alcoholic, non-carbonated drinks with certain exceptions, increase the associated handling fees, and make other changes to the law.

A NO VOTE would make no change in the laws regarding beverage container deposits.

QUESTION 3: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would (1) prohibit the Massachusetts Gaming Commission from issuing any license for a casino or other gaming establishment with table games and slot machines, or any license for a gaming establishment with slot machines; (2) prohibit any such casino or slots gaming under any such licenses that the Commission might have issued before the proposed law took effect; and (3) prohibit wagering on the simulcasting of live greyhound races.

The proposed law would change the definition of "illegal gaming" under Massachusetts law to include wagering on the simulcasting of live greyhound races, as well as table games and slot machines at Commission-licensed casinos, and slot machines at other Commission-licensed gaming establishments. This would make those types of gaming subject to existing state laws providing criminal penalties for, or otherwise regulating or prohibiting, activities involving illegal gaming.

The proposed law states that if any of its parts were declared invalid, the other parts would stay in effect.

A YES VOTE would prohibit casinos, any gaming establishment with slot machines, and wagering on simulcast greyhound races.

A NO VOTE would make no change in the current laws regarding gaming.

QUESTION 4: LAW PROPOSED BY INITIATIVE PETITION

Do you approve of a law summarized below, on which no vote was taken by the Senate or the House of Representatives on or before May 6, 2014?

SUMMARY

This proposed law would entitle employees in Massachusetts to earn and use sick time according to certain conditions.

Employees who work for employers having eleven or more employees could earn and use up to 40 hours of paid sick time per calendar year, while employees working for smaller employers could earn and use up to 40 hours of unpaid sick time per calendar year.

An employee could use earned sick time if required to miss work in order (1) to care for a physical or mental illness, injury or medical condition affecting the employee or the employee's child, spouse, parent, or parent of a spouse; (2) to attend routine medical appointments of the employee or the employee's child, spouse, parent, or parent of a spouse; or (3) to address the effects of domestic violence on the employee or the employee's dependent child. Employees would earn one hour of sick time for every 30 hours worked, and would begin accruing those hours on the date of hire or on July 1, 2015, whichever is later. Employees could begin to use earned sick time on the 90th day after hire.

The proposed law would cover both private and public employers, except that employees of a particular city or town would be covered only if, as required by the state constitution, the proposed law were made applicable by local or state legislative vote or by appropriation of sufficient funds to pay for the benefit. Earned paid sick time would be compensated at the same hourly rate paid to the employee when the sick time is used.

Employees could carry over up to 40 hours of unused sick time to the next calendar year, but could not use more than 40 hours in a calendar year. Employers would not have to pay employees for unused sick time at the end of their employment. If an employee missed work for a reason eligible for earned sick time, but agreed with the employer to work the same number of hours or shifts in the same or next pay period, the employee would not have to use earned sick time for the missed time, and the employer would not have to pay for that missed time. Employers would be prohibited from requiring such an employee to work additional hours to make up for missed time, or to find a replacement employee.

Employers could require certification of the need for sick time if an employee used sick time for more than 24 consecutively scheduled work hours. Employers could not delay the taking of or payment for earned sick time because they have not received the certification. Employees would have to make a good faith effort to notify the employer in advance if the need for earned sick time is foreseeable.

Employers would be prohibited from interfering with or retaliating based on an employee's exercise of earned sick time rights, and from retaliating based on an employee's support of another employee's exercise of such rights.

The proposed law would not override employers' obligations under any contract or benefit plan with more generous provisions than those in the proposed law. Employers that have their own policies providing as much paid time off, usable for the same purposes and under the same conditions, as the proposed law would not be required to provide additional paid sick time.

The Attorney General would enforce the proposed law, using the same enforcement procedures applicable to other state wage laws, and employees could file suits in court to enforce their earned sick time rights. The Attorney General would have to prepare a multilingual notice regarding the right to earned sick time, and employers would be required to post the

notice in a conspicuous location and to provide a copy to employees. The state Executive Office of Health and Human Services, in consultation with the Attorney General, would develop a multilingual outreach program to inform the public of the availability of earned sick time.

The proposed law would take effect on July 1, 2015, and states that if any of its parts were declared invalid, the other parts would stay in effect.

A **YES VOTE** would entitle employees in Massachusetts to earn and use sick time according to certain conditions.

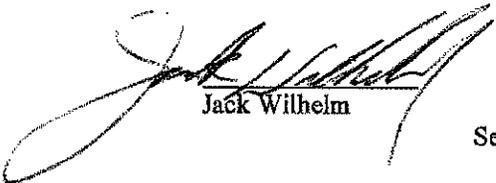
A **NO VOTE** would make no change in the laws regarding earned sick time.

**QUESTION 5
THIS QUESTION IS NOT BINDING**

Shall the state representative from this district be instructed to vote for legislation that replaces the state's restrictions on marijuana with a law that regulates the cultivation of and commerce in marijuana, by persons over the age of 21, in the same manner as laws that apply to the cultivation and sale of fruits, vegetables and herbs; such a law would (i) require persons covered by the law to take steps to prevent access to growing plants and marijuana by minors under the age of 18, (ii) punish distribution among and to such minors, (iii) retain for minors the civil offense of possessing one ounce or less of marijuana, and (iv) make no change to existing laws regarding driving while under the influence, "drug-free" schools and workplaces, and restrictions on smoking tobacco and marijuana products?

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting.

Given under our hands this 7th day of October, 2014.

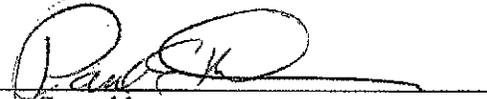

Jack Wilhelm


Catherine Harrison
Selectmen for the TOWN OF WENHAM


Kenneth Whittaker

And you are hereby directed to serve this warrant by posting attested copies thereof: one at Town Hall and H-W Library; one at the Senior Center and the Bulletin Board outside the Wenham Post Office fourteen days at least before the time of the meeting aforesaid.

In pursuance of the above written warrant I have posted the warrant on the 15 of October, 2014.


Constable

10/15/, 2014.
(month and/day)

Warrant must be posted by **October 28, 2014**, (at least *seven days* prior to the State Election).



State Election November 4, 2014

2779 registered voters

1712 votes cast

62% voter turnout

Wenham Results

Senator in Congress	Brian J. Herr	858 votes
Governor/Lieutenant Governor	Baker & Polito	1073 votes
Attorney General	John B. Miller	834 votes
Secretary of State	William F. Galvin	925 votes
Treasurer	Michael J. Heffernan	915 votes
Auditor	Patricia S. Saint Aubin	825 votes
Representative in Congress	Richard R. Tisei	828 votes
Councillor	Maura L. Ryan-Ciardello	778 votes
Senator in General Court	Bruce Tarr	1444 votes
Representative in General Court	Bradford Hill	1443 votes
District Attorney	Jonathan W. Blodgett	1124 votes
Register of Probate	Michael E. Morales	803 votes
Gas Tax	Yes	905 votes
Bottle Bill	No	1218 votes
Casinos	Yes	838 votes
Sick Time	No	854 votes
Non-Binding Marijuana	Yes	801 votes



Assistant Building Inspector (Part-Time)

Town of Ipswich

The town of Ipswich seeks qualified candidates for the part-time (19 hours per week) position of Assistant Building Inspector. The ideal candidate should be certified as a Local Inspector and have two years' experience in construction or directly related field. Position interprets and enforces state and local building codes, local zoning/general bylaws, performs periodic construction inspections and reviews plans prior to issuing permits in compliance with MA. Building code and Ipswich zoning bylaws. Must have good organization and communications skill and the ability to establish effective working relationships with the public, businesses, contractors, and town departments. Complete job description is available on the town website, www.ipswichma.gov/jobs. Competitive salary, DOQ. To apply please submit a town application (available on website), cover letter and resume to Jennifer Breaker, HR Director, at 25 Green St., Ipswich MA 01938 or jenniferb@ipswich-ma.gov. Applications will be accepted until position is filled; initial cut-off date is Sept. 18. An EEO/AA employer (posted 9/1 exp. 10/1).



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Board of Selectmen
Town of Wenham, Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of and for the fiscal year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town of Wenham, Massachusetts' basic financial statements, and have issued our report thereon dated October 15, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Wenham, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Wenham, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Wenham, Massachusetts' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Wenham, Massachusetts' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Bowers & Sullivan LLC".

October 15, 2014

TOWN OF WENHAM, MASSACHUSETTS

**REPORT ON EXAMINATION OF
BASIC FINANCIAL STATEMENTS**

YEAR ENDED JUNE 30, 2014

TOWN OF WENHAM, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2014

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Independent Auditors' Report

To the Honorable Board of Selectmen
Town of Wenham, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of and for the year ended June 30, 2014, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wenham, Massachusetts, as of June 30, 2014, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated October 15, 2014, on our consideration of the Town of Wenham's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Wenham's internal control over financial reporting.



October 15, 2014

Management's Discussion and Analysis

Management's Discussion and Analysis

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. These basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets and deferred outflows and liabilities and deferred inflows, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, human services, culture and recreation, community preservation, and interest. The Town's business-type activities relate to the water activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. The focus of Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town adopts annual appropriated budgets for its general fund and community preservation fund. Budgetary comparison schedules have been provided as required supplementary information after the notes to the financial statements to demonstrate compliance with these budgets.

Proprietary funds. Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town maintains one proprietary fund to account for its water activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town does not report any fiduciary funds.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Town's budgetary basis of accounting as well as pension and other postemployment benefits obligations.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's governmental assets and deferred outflows exceeded liabilities and deferred inflows by \$14.5 million at the close of 2014. Key components of the Town's governmental financial position are listed below.

	Governmental Activities	
	FY14	FY13
Assets:		
Current assets.....	\$ 9,208,141	\$ 7,942,702
Noncurrent assets (excluding capital).....	61,900	105,325
Capital assets.....	<u>12,260,572</u>	<u>12,392,532</u>
Total assets.....	<u>21,530,613</u>	<u>20,440,559</u>
Liabilities:		
Current liabilities (excluding debt).....	360,038	372,831
Noncurrent liabilities (excluding debt).....	1,182,975	929,767
Current debt.....	579,648	593,000
Noncurrent debt.....	<u>4,929,269</u>	<u>5,458,000</u>
Total liabilities.....	<u>7,051,930</u>	<u>7,353,598</u>
Net Assets:		
Net investment in capital assets.....	6,999,850	6,589,727
Restricted.....	5,372,981	4,815,151
Unrestricted.....	<u>2,105,852</u>	<u>1,682,083</u>
Total net assets.....	<u>\$ 14,478,683</u>	<u>\$ 13,086,961</u>

Net position of \$7.0 million (48.3%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves

cannot be used to liquidate these liabilities.

A restricted portion of the net position totaling \$5.4 million (37.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* totaling \$2.1 million (14.6%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current year, the Town is able to report positive balances in all three categories of net position.

Governmental Activities

The governmental activities of the Town are detailed below. The governmental activities net position increased by \$1.4 million during the current year which is primarily due to a reduction of the regional school assessment by \$577,000; the community preservation fund surplus of \$377,000; a public works state capital grant of \$348,000; capital assets purchased from current revenues of \$270,000; less the increase in the Town's liability for other postemployment benefits of approximately \$236,000.

	FY14	FY13
Program revenues:		
Charges for services.....	\$ 1,152,437	\$ 1,187,304
Operating grants and contributions.....	171,024	202,106
Capital grants and contributions.....	511,848	294,343
General Revenues:		
Real estate and personal property taxes.....	12,698,559	12,237,193
Motor vehicle excise taxes.....	635,020	553,816
Community preservation surcharge.....	291,713	286,289
Nonrestricted grants.....	383,692	374,070
Unrestricted investment income.....	16,945	17,500
Miscellaneous revenues.....	94,646	153,673
Total revenues.....	15,955,884	15,306,294
Expenses:		
General Government.....	1,568,239	1,625,564
Public Safety.....	2,840,266	2,558,559
Education.....	6,969,544	7,389,805
Public Works.....	1,589,192	1,534,485
Human Services.....	200,103	151,217
Affordable Housing.....	40,092	5,946
Culture and Recreation.....	1,091,033	1,081,252
Community Preservation.....	36,218	23,996
Interest.....	224,475	256,834
Total expenses.....	14,559,162	14,627,658
Change in net assets.....	1,396,722	678,636
Net position at the beginning of the year.....	13,081,961	12,408,325
Net position at the end of the year.....	\$ 14,478,683	\$ 13,086,961

Business-type Activities

The Town's business-type activities reflect the operations of the Town's water enterprise fund. Business-type assets exceeded liabilities by \$1.1 million at the close of year 2014. The following table identifies key elements of the net position of the Town's business-type activities.

	<u>FY14</u>	<u>FY13</u>
Assets:		
Current assets.....	\$ 311,855	\$ 260,031
Capital assets.....	<u>1,489,497</u>	<u>1,543,235</u>
Total assets.....	<u>1,801,352</u>	<u>1,803,266</u>
Liabilities:		
Current liabilities (excluding debt).....	20,412	2,418
Noncurrent liabilities (excluding debt).....	8,161	6,704
Current debt.....	112,000	112,000
Noncurrent debt.....	<u>510,000</u>	<u>622,000</u>
Total liabilities.....	<u>650,573</u>	<u>743,122</u>
Net Assets:		
Net investment in capital assets.....	882,607	824,345
Unrestricted.....	<u>268,172</u>	<u>235,799</u>
Total net assets.....	<u>\$ 1,150,779</u>	<u>\$ 1,060,144</u>

The Town's business type activities net position increased by \$91,000 during the current year. The results reflect the Town's intention to recover (100%) of its costs of operations through rates.

	<u>FY14</u>	<u>FY13</u>
Program revenues:		
Charges for services.....	\$ 468,305	\$ 439,536
Expenses:		
Water expenses.....	347,483	379,117
Interest.....	<u>30,187</u>	<u>34,493</u>
Total expenses.....	<u>377,670</u>	<u>413,610</u>
Change in net assets.....	90,635	25,926
Net position at the beginning of the year.....	<u>1,060,144</u>	<u>1,034,218</u>
Net position at the end of the year.....	<u>\$ 1,150,779</u>	<u>\$ 1,060,144</u>

Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported combined ending fund balances of \$7.5 million, a net increase of \$942,000 from the prior year.

The General Fund is the Town's chief operating fund. At the end of the current year, unassigned and total fund balance of the General Fund totaled \$2.4 million and \$2.5 million, respectively. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance and total fund balance represent 17.2% and 17.5% of total General Fund expenditures, respectively. The General Fund total fund balance increased by \$610,000 during year 2014 due to the regional school district assessment being reduced by \$577,000 during the fiscal year.

The Town has established a community preservation fund, which is funded by a combination of real estate surcharges to taxpayers and a matching grant from the Commonwealth. At the end of year 2014, the fund had a positive balance of \$2.3 million, which is recorded in the Community Preservation major governmental fund. As funds accumulate, the Town expects to appropriate funds in accordance with the legislation and in the best interest of the Town of Wenham. During year 2014, the fund received \$582,000, and expended \$205,000.

During year 2010 the Town established the Wenham Affordable Housing Trust, which is reported as a major governmental fund. The Wenham Affordable Housing Trust major governmental fund was initially funded with a gift received in year 2008 from a real estate developer for \$703,000. That balance, plus accumulated interest and a \$208,292 contribution from the CPA Fund was used to establish the Wenham Affordable Housing Trust which will be used to increase the Town's stock of affordable housing units. The funds were used to purchase two properties during year 2010. One of the houses was sold during year 2011 and the other is being held for future resale. The cost to acquire the properties totaled \$517,000. The net realizable value of the property held is estimated at \$189,900.

Budgetary Highlights

General Fund:

The Town adopted a \$14.9 million dollar year 2014 operating budget for the General Fund. The budget was financed through current revenues, \$10,000 of transfers in from other funds and the use of \$408,000 of prior year reserves. Actual revenues came in approximately \$223,000 over budget, while actual expenditures came in approximately \$156,000 under budget, resulting in a net budget surplus of \$379,000. The Regional School District reduced the Town's assessment during the fiscal year by \$577,000 and the Town elected to establish a School Stabilization Fund with this excess.

Community Preservation Fund

The Town's Community Preservation Special Revenue fund adopted a \$429,000 revenue budget and appropriated \$215,000 for new projects with the surplus reserved for future appropriations. The fund experienced a net increase of \$377,000.

Capital Asset and Debt Administration

Outstanding long-term debt, as of June 30, 2014, totaled \$6,080,000 which is comprised of \$5,458,000 in governmental debt and \$622,000 of Water Enterprise Fund long-term debt. During the year, the Town retired \$705,000 in long-term debt.

During the year, the Town acquired \$472,000 in new capital assets. Significant additions consisted of infrastructure, vehicles, equipment, and library materials.

In October 2013, Standard & Poor's Rating Services has raised its rating on the Town of Wenham series 2010 general obligation bonds from AA+ to AAA with a stable outlook. The rating's report stated some of the factors considered in their assessment included our economy was very strong, unemployment was lower than county and state levels, budgetary flexibility remained strong, budgetary performance over the last three years has been strong, reserves and liquidity are strong, town management conditions are strong with good financial practices, and many other management and financial factors are considered strong.

Please refer to the Notes to the Basic Financial Statements for further discussion of the debt and capital activity.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Wenham Town Hall, 138 Main Street, Wenham, MA 01984.

Basic Financial Statements

STATEMENT OF NET POSITION

JUNE 30, 2014

	<i>Primary Government</i>		
	Governmental Activities	Business-type Activities	Total
ASSETS			
CURRENT:			
Cash and cash equivalents.....	\$ 6,100,243	\$ 169,321	\$ 6,269,564
Investments.....	1,315,147	-	1,315,147
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	136,976	-	136,976
Community preservation fund surtax.....	2,579	-	2,579
Tax liens.....	359,862	-	359,862
Motor vehicle excise taxes.....	50,635	-	50,635
Water fees.....	-	142,534	142,534
Departmental and other.....	29,806	-	29,806
Intergovernmental.....	588,867	-	588,867
Community preservation fund state share.....	66,846	-	66,846
Assets held for resale.....	189,900	-	189,900
Tax foreclosures.....	367,280	-	367,280
NONCURRENT:			
Receivables, net of allowance for uncollectibles:			
Real estate tax deferrals.....	61,900	-	61,900
Capital assets, nondepreciable.....	554,556	17,361	571,917
Capital assets, net of accumulated depreciation.....	11,706,016	1,472,136	13,178,152
TOTAL ASSETS.....	21,530,613	1,801,352	23,331,965
LIABILITIES			
CURRENT:			
Warrants payable.....	105,257	17,436	122,693
Accrued payroll.....	77,263	2,976	80,239
Accrued interest.....	72,152	-	72,152
Other liabilities.....	49,384	-	49,384
Capital lease obligations.....	11,648	-	11,648
Compensated absences.....	55,982	-	55,982
Bonds payable.....	568,000	112,000	680,000
NONCURRENT:			
Capital lease obligations.....	39,269	-	39,269
Compensated absences.....	66,743	6,000	72,743
Other postemployment benefits.....	1,116,232	2,161	1,118,393
Bonds payable.....	4,890,000	510,000	5,400,000
TOTAL LIABILITIES.....	7,051,930	650,573	7,702,503
NET POSITION			
Net investment in capital assets.....	6,999,850	882,607	7,882,457
Restricted for:			
Permanent funds:			
Expendable.....	95,657	-	95,657
Nonexpendable.....	790,852	-	790,852
Other purposes.....	4,486,472	-	4,486,472
Unrestricted.....	2,105,852	268,172	2,374,024
TOTAL NET POSITION.....	\$ 14,478,683	\$ 1,150,779	\$ 15,629,462

See notes to basic financial statements.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
<i>Governmental Activities:</i>					
General government.....	\$ 1,568,239	\$ 153,337	\$ 62,378	\$ -	\$ (1,352,524)
Public safety.....	2,840,266	329,696	30,153	-	(2,480,417)
Education.....	6,969,544	-	-	-	(6,969,544)
Public works.....	1,589,192	87,167	-	303,757	(1,198,268)
Human services.....	200,103	9,956	28,332	-	(161,815)
Affordable housing.....	40,092	-	3,945	-	(36,147)
Culture and recreation.....	1,091,033	572,281	46,216	-	(472,536)
Community preservation.....	36,218	-	-	208,091	171,873
Interest.....	224,475	-	-	-	(224,475)
Total Governmental Activities.....	14,559,162	1,152,437	171,024	511,848	(12,723,853)
<i>Business-Type Activities:</i>					
Water.....	377,670	468,305	-	-	90,635
Total Primary Government.....	\$ 14,936,832	\$ 1,620,742	\$ 171,024	\$ 511,848	\$ (12,633,218)

See notes to basic financial statements.

(Continued)

STATEMENT OF ACTIVITIES (Continued)

YEAR ENDED JUNE 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Changes in net position:			
Net (expense) revenue from previous page.....	\$ (12,723,853)	\$ 90,635	\$ (12,633,218)
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	12,698,559	-	12,698,559
Motor vehicle excise taxes.....	635,020	-	635,020
Community preservation surcharge.....	291,713	-	291,713
Grants and contributions not restricted to specific programs.....	383,692	-	383,692
Unrestricted investment income.....	16,945	-	16,945
Miscellaneous.....	94,646	-	94,646
Total general revenues.....	14,120,575	-	14,120,575
 Change in net position.....	 1,396,722	 90,635	 1,487,357
<i>Net Position:</i>			
Beginning of year.....	13,081,961	1,060,144	14,142,105
 End of year.....	 \$ 14,478,683	 \$ 1,150,779	 \$ 15,629,462

(Concluded)

**GOVERNMENTAL FUNDS
BALANCE SHEET**

JUNE 30, 2014

ASSETS	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents.....	\$ 2,544,933	\$ 2,317,364	\$ 619,911	\$ 618,035	\$ 6,100,243
Investments.....	-	-	-	1,315,147	1,315,147
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	136,976	-	-	-	136,976
Real estate tax deferrals.....	61,900	-	-	-	61,900
Community preservation fund surtax.....	-	2,579	-	-	2,579
Tax liens.....	359,862	-	-	-	359,862
Motor vehicle excise taxes.....	50,635	-	-	-	50,635
Departmental and other.....	10,625	-	-	19,181	29,806
Intergovernmental.....	143	-	-	588,724	588,867
Community preservation fund state share.....	-	66,846	-	-	66,846
Assets held for resale.....	-	-	189,900	-	189,900
Tax foreclosures.....	367,280	-	-	-	367,280
TOTAL ASSETS.....	\$ 3,532,354	\$ 2,386,789	\$ 809,811	\$ 2,541,087	\$ 9,270,041
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES:					
Warrants payable.....	\$ 80,751	\$ -	\$ -	\$ 24,506	\$ 105,257
Accrued payroll.....	69,093	-	-	8,170	77,263
Other liabilities.....	887	-	-	48,497	49,384
TOTAL LIABILITIES.....	150,731	-	-	81,173	231,904
DEFERRED INFLOWS OF RESOURCES:					
Unavailable revenue.....	904,408	69,424	-	588,724	1,562,556
FUND BALANCES:					
Nonspendable.....	-	-	189,900	790,852	980,752
Restricted.....	-	2,317,365	619,911	1,080,338	4,017,614
Committed.....	6,174	-	-	-	6,174
Assigned.....	39,643	-	-	-	39,643
Unassigned.....	2,431,398	-	-	-	2,431,398
TOTAL FUND BALANCES.....	2,477,215	2,317,365	809,811	1,871,190	7,475,581
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 3,532,354	\$ 2,386,789	\$ 809,811	\$ 2,541,087	\$ 9,270,041

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2014

Total governmental fund balances.....	\$	7,475,581
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		12,260,572
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		1,562,556
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(72,152)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Bonds and notes payable.....	(5,458,000)	
Capital lease obligations.....	(50,917)	
Other postemployment benefits.....	(1,116,232)	
Compensated absences.....	<u>(122,725)</u>	
Net effect of reporting long-term liabilities.....		<u>(6,747,874)</u>
Net position of governmental activities.....	\$	<u>14,478,683</u>

See notes to basic financial statements.

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2014

	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 12,591,349	\$ -	\$ -	\$ -	\$ 12,591,349
Motor vehicle excise taxes.....	623,306	-	-	-	623,306
Community preservation surcharge.....	-	291,713	-	-	291,713
Intergovernmental.....	949,424	-	-	112,674	1,062,098
Departmental and other.....	489,771	-	-	212,159	701,930
Contributions.....	-	-	-	57,398	57,398
Investment income.....	5,611	5,137	3,945	6,197	20,890
Community preservation state match.....	-	285,234	-	-	285,234
Miscellaneous.....	29,781	-	-	-	29,781
TOTAL REVENUES.....	14,689,242	582,084	3,945	388,428	15,663,699
EXPENDITURES:					
Current:					
General government.....	1,004,553	-	-	28,416	1,032,969
Public safety.....	1,929,978	-	-	195,142	2,125,120
Education.....	6,956,991	-	-	-	6,956,991
Public works.....	1,299,528	-	-	45,904	1,345,432
Human services.....	116,623	-	-	54,960	171,583
Affordable housing.....	-	-	40,092	-	40,092
Culture and recreation.....	812,401	-	-	63,080	875,481
Community preservation.....	-	36,218	-	-	36,218
Pension benefits.....	466,758	-	-	-	466,758
Property and liability insurance.....	99,685	-	-	-	99,685
Employee benefits.....	587,991	-	-	-	587,991
State and county charges.....	224,324	-	-	-	224,324
Debt service:					
Principal.....	483,000	110,000	-	-	593,000
Interest.....	172,974	58,415	-	-	231,389
TOTAL EXPENDITURES.....	14,154,806	204,633	40,092	387,502	14,787,033
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	534,436	377,451	(36,147)	926	876,666
OTHER FINANCING SOURCES (USES):					
Capital lease financing.....	65,595	-	-	-	65,595
Transfers in.....	10,000	-	-	-	10,000
Transfers out.....	-	-	-	(10,000)	(10,000)
TOTAL OTHER FINANCING SOURCES (USES).....	75,595	-	-	(10,000)	65,595
NET CHANGE IN FUND BALANCES.....	610,031	377,451	(36,147)	(9,074)	942,261
FUND BALANCES AT BEGINNING OF YEAR.....	1,867,184	1,939,914	845,958	1,880,264	6,533,320
FUND BALANCES AT END OF YEAR.....	\$ 2,477,215	\$ 2,317,365	\$ 809,811	\$ 1,871,190	\$ 7,475,581

See notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2014

Net change in fund balances - total governmental funds.....	\$	942,261
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....		453,717
Depreciation expense.....		<u>(585,677)</u>
Net effect of reporting capital assets.....		(131,960)
<p>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		292,185
<p>The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.</p>		
Debt service principal payments.....		<u>593,000</u>
Net effect of reporting long-term debt.....		593,000
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....		(18,725)
Net change in capital lease obligation.....		(50,917)
Net change in other postemployment benefits.....		(236,036)
Net change in accrued interest on long-term debt.....		<u>6,914</u>
Net effect of recording long-term liabilities.....		<u>(298,764)</u>
Change in net position of governmental activities.....	\$	<u><u>1,396,722</u></u>

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2014

		Water Enterprise Fund
ASSETS		
CURRENT:		
Cash and cash equivalents.....	\$	169,321
Receivables, net of allowance for uncollectibles:		
Water fees.....		142,534
Total current assets.....		311,855
NONCURRENT:		
Capital assets, nondepreciable.....		17,361
Capital assets, net of accumulated depreciation.....		1,472,136
Total noncurrent assets.....		1,489,497
TOTAL ASSETS.....		1,801,352
LIABILITIES		
CURRENT:		
Warrants payable.....		17,436
Accrued payroll.....		2,976
Bonds payable.....		112,000
Total current liabilities.....		132,412
NONCURRENT:		
Compensated absences.....		6,000
Other postemployment benefits.....		2,161
Bonds and notes payable.....		510,000
Total noncurrent liabilities.....		518,161
TOTAL LIABILITIES.....		650,573
NET POSITION		
Net investment in capital assets.....		882,607
Unrestricted.....		268,172
TOTAL NET POSITION.....	\$	1,150,779

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2014

		Water Enterprise Fund
<u>OPERATING REVENUES:</u>		
Charges for services	\$	468,305
<u>OPERATING EXPENSES:</u>		
Cost of services and administration		275,855
Depreciation.....		71,628
TOTAL OPERATING EXPENSES		347,483
OPERATING INCOME (LOSS).....		120,822
<u>NONOPERATING REVENUES (EXPENSES):</u>		
Interest expense.....		(30,187)
CHANGE IN NET POSITION.....		90,635
NET POSITION AT BEGINNING OF YEAR.....		1,060,144
NET POSITION AT END OF YEAR.....	\$	1,150,779

See notes to basic financial statements.

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014

		Water Enterprise Fund
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Receipts from customers and users.....	\$	469,333
Payments to vendors.....		(104,210)
Payments to employees.....		(152,194)
		<u>212,929</u>
NET CASH FROM OPERATING ACTIVITIES.....		<u>212,929</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>		
Acquisition and construction of capital assets.....		(17,890)
Principal payments on bonds and notes.....		(112,000)
Interest expense.....		(30,187)
		<u>(160,077)</u>
NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....		<u>(160,077)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS.....		52,852
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....		<u>116,469</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR.....	\$	<u><u>169,321</u></u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES:</u>		
Operating income (loss).....	\$	<u>120,822</u>
Adjustments to reconcile operating income (loss) to net		
Cash from operating activities:		
Depreciation.....		71,628
Changes in assets and liabilities:		
Water fee receivable.....		1,028
Warrants payable.....		15,018
Other postemployment benefits.....		457
Total adjustments.....		<u>92,107</u>
NET CASH FROM OPERATING ACTIVITIES.....	\$	<u><u>212,929</u></u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2014

	<u>Other Postemployment Benefit Fund</u>
ASSETS	
Cash and cash equivalents..... \$	<u>5,007</u>
Held in trust for other postemployment benefits..... \$	<u>5,007</u>

See notes to basic financial statements.

FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2014

		Other Postemployment Benefit Fund
ADDITIONS:		
Contributions:		
Employer.....	\$	-
Net investment income:		
Interest.....		7
TOTAL ADDITIONS.....		7
NET POSITION AT BEGINNING OF YEAR.....		5,000
NET POSITION AT END OF YEAR.....	\$	5,007

See notes to basic financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Town of Wenham, Massachusetts (the Town) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

A. Reporting Entity

The Town is a municipal corporation governed by an elected three member Board of Selectmen and an appointed Town Administrator.

For financial reporting purposes, the Town has included all funds, organizations, agencies, boards, commissions and institutions. The Town has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the Town (the primary government) and its component units. The Town has no component units that require inclusion in these basic financial statements.

The Town has an agreement with the Town of Hamilton to operate a Joint Public Library under the direction of a Joint Board of Library Trustees. The Town is the administrator for all matters associated with the management of the Joint Public Library. All revenues and expenditures related to the operation of the Joint Public Library are accounted for in the Town's General Fund. Reimbursements from the Town of Hamilton for their apportioned share of expenditures are recorded as intergovernmental revenue. In year 2014 operating expenses were approximately \$859,000 of which the Town's share totaled \$294,000 and Hamilton's share totaled \$565,000. The \$565,000 is reported as intergovernmental revenue.

The Town also has an agreement with the Town of Hamilton to operate a council on aging shuttle van for seniors. The Town is the administrator for all matters associated with the operation of the van service. All revenues and expenditures related to the operation of the van service are accounted for in the Town's General Fund. Reimbursements from the Town of Hamilton for their apportioned share of expenditures are recorded as intergovernmental revenue. In year 2014 operating expenses were approximately \$57,000 of which the Town's share totaled \$56,000 and Hamilton's share totaled \$1,000. The \$1,000 is reported as intergovernmental revenue.

The Town also has an agreement with the Town of Hamilton to operate a joint recreation. The program is operated by the Town of Hamilton. The Town of Wenham reimburses Hamilton for Wenham's share of the program. Reimbursements to Hamilton for the program totaled \$42,000 in year 2014.

The Town is a member of the Hamilton-Wenham Regional School District (the District) which provides educational services to both communities. This joint venture assesses each community its share of operating and debt service costs based on student population and other factors. In year 2014, Wenham's share of the operating expense totaled \$6,591,061 and its share of the debt service expense totaled \$232,995. There is no equity interest required to be reported in the basic financial statements. Complete audited financial statements can be obtained directly from the District's administrative office located at 5 School Street, Wenham, MA 01984.

In year 2014, the Town entered into a regional communication center with surrounding communities. The Town's 2014 assessment for the regional communication center of \$79,000 is budgeted as intergovernmental funds.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

The GASB requires separate financial statements be provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. However, the effect of interfund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *community preservation fund* is used to account for the proceeds of a surcharge to real estate taxes along with a matching state grant. These funds must be spent in accordance with state law.

The *Wenham Affordable Housing Trust fund* is used to account for funds designated to develop affordable housing within the Town.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Town of Wenham reports the following proprietary fund:

The *water enterprise fund* is used to account for the Town's water activities.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund type is reported:

The *other postemployment benefit trust fund* is used to accumulate resources to provide funding for future other postemployment benefits (OPEB) liabilities.

D. Cash and Investments

Government-Wide and Fund Financial Statements

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition. Investments are carried at fair value.

E. Accounts Receivable

Government-Wide and Fund Financial Statements

The recognition of revenue related to accounts receivable reported in the government-wide financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

Real Estate, Personal Property Taxes and Tax Liens

Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due on August 1st, November 1st, February 1st and May 1st and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.

Real estate tax liens are processed after the close of the valuation year on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectibles is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectibles is estimated based on historical trends and specific account analysis.

Motor Vehicle Excise

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectibles is estimated based on historical trends and specific account analysis.

Water Fees

Water user fees are levied quarterly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water liens are processed after year end and included as a lien on the property owner's tax bill.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectibles.

Intergovernmental

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectibles.

F. Inventories

Government-Wide and Fund Financial Statements

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide financial statements.

G. Capital Assets

Government-Wide and Proprietary Fund Financial Statements

Capital assets, which include land, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, and similar items), are reported in the applicable governmental activity column of the government-wide financial statements. Capital assets are recorded at historical cost, or at estimated historical cost, if actual

historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Capital assets of the governmental activities column in the government-wide financial statements do not include construction period interest.

All purchases and construction costs in excess of \$5,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year.

Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Buildings.....	40
Machinery and equipment.....	5-50
Infrastructure.....	10-60

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

Governmental Fund Financial Statements

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

H. Deferred Outflows/Inflows of Resources

Government-Wide Statement of Financial Position and Governmental Funds Balance Sheet

In addition to assets, these statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Town did not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town did not have any items that qualify for reporting in this category.

Government Fund Financial Statements

In addition to liabilities, the government funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements but the revenue is not available and so will not be recognized as an inflow of resources (revenue) until it becomes available. The Town has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

I. Interfund Receivables and Payables

During the course of its operations, transactions occur between and within individual funds that may result in amounts owed between funds.

Fund Financial Statements

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

Government Wide Financial Statements

Transactions of a buyer/seller nature between and within governmental funds are eliminated from the governmental activities in the statement of net position.

J. Interfund Transfers

During the course of its operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

Fund Financial Statements

Transfers between and within funds are *not* eliminated from the individual fund statements and are reported as transfers in and transfers out.

Government-Wide Financial Statements

Transfers between and within governmental funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the Statement of Activities as "Transfers, net".

K. Net Position and Fund Equity

Government-Wide Financial Statements (Net Position)

Net position are reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been "restricted for" the following:

"Permanent funds - expendable" represents amounts held in trust for which the expenditures are restricted by various trust agreements.

"Permanent funds - nonexpendable" represents amounts held in trust for which only investment earnings may be expended.

"Other purposes" represents restrictions placed on assets from outside parties.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and

unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Financial Statements (Fund Balances)

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that is either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Committed” fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action Town Meeting.

“Assigned” fund balance includes amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

L. Long-term debt

Government-Wide and Proprietary Fund Financial Statements

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

Governmental Fund Financial Statements

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

M. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

N. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

Government-Wide and Proprietary Fund Financial Statements

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

Governmental Fund Financial Statements

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

O. Use of Estimates

Government-Wide and Fund Financial Statements

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

P. Total Column

Fund Financial Statements

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

Q. Fund Deficits

The Police Detail nonmajor fund is in a permanent deficit position at June 30, 2014 of under \$10,000. The General Fund will transfer resources in fiscal year 2015 to eliminate the deficit.

NOTE 2 – CASH AND INVESTMENTS

Statutes authorize the Town to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's investment pool (the Pool). In addition, there are various restrictions limiting the amount and length of deposits and investments.

The Town maintains a cash and investment pool that is available for use by all funds, except the Trust Funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the Trust Funds are held separately from those of other Town funds.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Town has not formally adopted a policy for custodial credit risk of deposits. At year-end, the carrying amount of deposits totaled \$6,189,851 and the bank balance totaled \$6,287,310. Of the bank

balance, \$1,288,203 was covered by Federal Depository Insurance, \$1,676,117 was covered by Depositors Insurance Fund, \$347,199 was covered by the Securities Investor Protector Corporation, and \$2,975,791 was uncollateralized.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the government will not be able to recover the value of its investments or collateral security that are in the possession of an outside party.

Of the Town's total investments of \$1,399,867, there was custodial credit risk exposure of \$1,073,544 which is equal to the investments in government sponsored enterprises of \$780,672; and corporate bonds in the amount of \$292,872 because the related securities are uninsured, unregistered and held by the counterparty. The Town does not have an investment policy for custodial credit risk.

Investments and Credit Risk

The Town has not adopted a formal policy related to credit risk. As of June 30, 2014, the Town had the following investments:

Investment Type	Fair Value	Maturity		Moody's Rating
		1-5 Years		
<u>Debt Securities:</u>				
U.S. Government Securities:				
U.S. Treasury Note.....	\$ 290,003	\$ 290,003		Aaa
Government Sponsored Enterprises:				
Federal Home Loan Mortgage Corporation.....	60,206	60,206		Aaa
Federal National Mortgage Association.....	430,463	430,463		Aaa
Corporate Bonds:				
General Electric Capital Corporation	129,184	129,184		A1
ATT Inc. Bond.....	101,677	101,677		A3
Hewlett Packard CO NT.....	62,011	62,011		Baa1
Total Debt Securities.....	1,073,544	\$ 1,073,544		
<u>Other Investments:</u>				
Money Market Mutual Funds.....	84,720			
Mutual Funds.....	241,603			
Total Investments.....	\$ 1,399,867			

Interest Rate Risk

The government does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer.

More than 3 percent of the Town's investments are in the following securities:

<u>Issuer</u>	<u>Percentage of Total Investments</u>
Federal Home Loan Mortgage Corporation	4%
Federal National Mortgage Association	31%

NOTE 3 – RECEIVABLES

At June 30, 2014, receivables for the governmental funds, in the aggregate, including the applicable allowance for uncollectibles, are as follows:

Governmental Funds	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
<u>Receivables:</u>			
Real estate and personal property taxes.....	\$ 136,976	\$ -	\$ 136,976
Real estate tax deferrals.....	61,900	-	61,900
Community preservation fund surtax	2,579	-	2,579
Tax liens.....	359,862	-	359,862
Motor vehicle excise taxes.....	72,335	(21,700)	50,635
Departmental and other.....	29,806	-	29,806
Intergovernmental.....	588,867	-	588,867
Community preservation fund state share.....	66,846	-	66,846
Total.....	<u>\$ 1,319,171</u>	<u>\$ (21,700)</u>	<u>\$ 1,297,471</u>

At June 30, 2014, receivables for the water enterprise consist of the following:

Enterprise Funds	<u>Gross Amount</u>	<u>Allowance for Uncollectibles</u>	<u>Net Amount</u>
<u>Receivables:</u>			
Water fees.....	\$ 142,534	\$ -	\$ 142,534

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of *deferred inflows of resources* reported in the governmental funds were as follows:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>Receivable type:</u>			
Real estate and personal property taxes.....	\$ 118,223	\$ -	\$ 118,223
Real estate tax deferrals.....	61,900	-	61,900
Community preservation fund surtax	-	2,579	2,579
Tax liens.....	359,862	-	359,862
Motor vehicle excise taxes.....	50,635	-	50,635
Intergovernmental.....	-	588,867	588,867
Community preservation fund state share.....	-	66,846	66,846
<u>Other asset type:</u>			
Tax foreclosures.....	367,280	-	367,280
Total.....	\$ 957,900	\$ 658,292	\$ 1,616,192

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

Governmental Activities:	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 486,680	\$ -	\$ -	\$ 486,680
Construction in progress.....	4,570	63,306	-	67,876
Total capital assets not being depreciated.....	491,250	63,306	-	554,556
<u>Capital assets being depreciated:</u>				
Buildings.....	10,423,394	-	-	10,423,394
Machinery and equipment.....	4,589,683	322,912	-	4,912,595
Infrastructure.....	2,815,860	67,499	-	2,883,359
Total capital assets being depreciated.....	17,828,937	390,411	-	18,219,348
<u>Less accumulated depreciation for:</u>				
Buildings.....	(2,122,921)	(256,841)	-	(2,379,762)
Machinery and equipment.....	(3,306,574)	(248,826)	-	(3,555,400)
Infrastructure.....	(498,160)	(80,010)	-	(578,170)
Total accumulated depreciation.....	(5,927,655)	(585,677)	-	(6,513,332)
Total capital assets being depreciated, net.....	11,901,282	(195,266)	-	11,706,016
Total governmental activities capital assets, net.....	\$ 12,392,532	\$ (131,960)	\$ -	\$ 12,260,572
<u>Business-Type Activities:</u>				
	Beginning Balance	Increases	Decreases	Ending Balance
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 17,361	\$ -	\$ -	\$ 17,361
<u>Capital assets being depreciated:</u>				
Machinery and equipment.....	815,825	12,235	-	828,060
Infrastructure.....	1,295,375	5,655	-	1,301,030
Total capital assets being depreciated.....	2,111,200	17,890	-	2,129,090
<u>Less accumulated depreciation for:</u>				
Machinery and equipment.....	(276,085)	(32,902)	-	(308,987)
Infrastructure.....	(309,241)	(38,726)	-	(347,967)
Total accumulated depreciation.....	(585,326)	(71,628)	-	(656,954)
Total capital assets being depreciated, net.....	1,525,874	(53,738)	-	1,472,136
Total business-type activities capital assets, net.....	\$ 1,543,235	\$ (53,738)	\$ -	\$ 1,489,497

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General government.....	\$ 194,232
Public safety.....	116,045
Public works.....	151,753
Culture and recreation.....	<u>123,647</u>
Total depreciation expense - governmental activities.....	\$ <u>585,677</u>
Business-Type Activities:	
Water.....	\$ <u>71,628</u>

NOTE 5 – INTERFUND TRANSFERS

In 2014, the Town transferred \$576,694 from the General Fund to the Town's newly created education stabilization fund which was equal to regional school's reduction of the fiscal year 2014 assessment. This transfer is reported on the General Fund's budgetary basis schedule of revenues and expenditures reported as required supplementary information after the notes. In accordance with GASB Statement No. 54, the activity of the General Fund and the Education Stabilization Fund are combined and the transfer between these funds is eliminated for fund based financial statements. A \$10,000 transfer from nonmajor funds to the General Fund was voted to support the General Fund operations.

NOTE 6 – CAPITAL LEASES

The Town has entered into several lease agreements to finance the acquisition of vehicles. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The following identifies the assets acquired through capital lease agreements:

	<u>Governmental Activities</u>
<u>Asset:</u>	
Machinery and equipment.....	\$ 65,595
Less: accumulated depreciation.....	<u>(6,560)</u>
Total.....	<u>\$ 59,036</u>

The future minimum lease obligations and the net present value of these minimum lease payments at June 30, 2014, are as follows:

<u>Years Ending June 30</u>	<u>Governmental Activities</u>
2015.....	\$ 14,678
2016.....	14,678
2017.....	14,677
2018.....	<u>14,677</u>
Total minimum lease payments.....	58,710
Less: amounts representing interest.....	<u>(7,793)</u>
Present value of minimum lease payments.....	<u>\$ 50,917</u>

NOTE 7 – SHORT-TERM FINANCING

The Town is authorized to borrow on a temporary basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue or tax anticipation notes (RANS or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations of the Town and carry maturity dates that are limited by statute. Interest expenditures for short-term borrowings are accounted for in the General Fund.

There was no short-term debt issued during year 2014 or outstanding at June 30, 2014.

NOTE 8 – LONG-TERM DEBT

State law permits the Town, under the provisions of Chapter 44, Section 10, to authorize indebtedness up to a limit of 5% of its equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, a Town may authorize debt in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

Details related to the Town's outstanding indebtedness at June 30, 2014, and the debt service requirements follow.

Bonds and Notes Payable Schedule

Project	Interest Rate (%)	Outstanding at June 30, 2013	Issued	Redeemed	Outstanding at June 30, 2014
Fire Truck.....	4.00 - 6.50	\$ 15,000	\$ -	\$ 15,000	\$ -
Library.....	4.00 - 5.00	445,000	-	75,000	370,000
Lease Buyback.....	4.00 - 5.00	110,000	-	20,000	90,000
Town Hall/Police Station.....	4.00 - 5.00	80,000	-	15,000	65,000
Town Hall/Police Station.....	3.88 - 4.50	4,320,000	-	330,000	3,990,000
Fire Truck.....	4.25 - 4.50	180,000	-	45,000	135,000
Drainage/Road Repair.....	2.00 - 3.25	576,000	-	39,000	537,000
Energy Service Company...	2.00 - 2.25	240,000	-	24,000	216,000
DPW Equipment.....	2.70	85,000	-	30,000	55,000
Total Governmental Debt....		<u>6,051,000</u>	<u>-</u>	<u>593,000</u>	<u>5,458,000</u>
Water Tower.....	4.00 - 5.00	550,000	-	75,000	475,000
Water Tower.....	2.00 - 2.25	184,000	-	37,000	147,000
Total Enterprise Debt.....		<u>734,000</u>	<u>-</u>	<u>112,000</u>	<u>622,000</u>
Total Debt		<u>\$ 6,785,000</u>	<u>\$ -</u>	<u>\$ 705,000</u>	<u>\$ 6,080,000</u>

Debt service requirements for principal and interest for Governmental Bonds payable in future years are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015.....	\$ 568,000	\$ 203,329	\$ 771,329
2016.....	558,000	181,620	739,620
2017.....	523,000	160,054	683,054
2018.....	449,000	140,385	589,385
2019.....	480,000	122,278	602,278
2020.....	480,000	104,263	584,263
2021.....	400,000	85,886	485,886
2022.....	400,000	71,112	471,112
2023.....	400,000	56,077	456,077
2024.....	300,000	42,452	342,452
2025.....	300,000	30,377	330,377
2026.....	300,000	18,226	318,226
2027.....	300,000	6,075	306,075
Total.....	\$ <u>5,458,000</u>	\$ <u>1,222,134</u>	\$ <u>6,680,134</u>

Bonds and Notes Payable Schedule – Enterprise Fund

Debt service requirements for principal and interest for enterprise fund bonds and notes payable in future years are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015.....	\$ 112,000	\$ 26,075	\$ 138,075
2016.....	117,000	21,772	138,772
2017.....	117,000	17,146	134,146
2018.....	116,000	12,405	128,405
2019.....	80,000	8,000	88,000
2020.....	80,000	4,000	84,000
Total.....	\$ <u>622,000</u>	\$ <u>89,398</u>	\$ <u>711,398</u>

The Town is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2014, the Town had \$129,811 of Water Tower projects, \$260,955 of Energy Improvements and \$23,000 for a Trackless Machine in authorized and unissued debt.

General Long-Term Liabilities

The Town records its liability for long-term bonds and notes in the Government-wide financial statements. Other general long-term obligations recognized by the Town are its obligations for compensated absence benefits (sick and vacation pay) and other postemployment benefits.

During the year ended June 30, 2014, the following changes occurred in long-term liabilities:

	Balance June 30, 2013	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Net Increase (Decrease)	Balance June 30, 2014	Current Portion
Governmental Activities:						
Long-Term Bonds and Notes.....	\$ 6,051,000	\$ -	\$ (593,000)	\$ -	\$ 5,458,000	\$ 568,000
Compensated Absences.....	104,000	-	-	18,725	122,725	55,982
Capital leases.....	-	-	-	50,917	50,917	11,648
Other Postemployment Benefits.....	880,196	-	-	236,036	1,116,232	-
Total.....	\$ 7,035,196	\$ -	\$ (593,000)	\$ 305,678	\$ 6,747,874	\$ 635,630
Business-Type Activities:						
Long-Term Bonds and Notes.....	\$ 734,000	\$ -	\$ (112,000)	\$ -	\$ 622,000	\$ -
Compensated Absences.....	5,000	-	-	1,000	6,000	-
Other Postemployment Benefits.....	1,704	-	-	457	2,161	-
Total.....	\$ 740,704	\$ -	\$ (112,000)	\$ 1,457	\$ 630,161	\$ -

NOTE 9 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS

In year 2011, the Town implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the Town's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

Massachusetts General Law Ch.40 §5B allows for the establishment of stabilization funds for one or more different purposes. The creation of a fund requires a two-thirds vote of the legislative body and must clearly define the purpose of the fund. Any change to the purpose of the fund along with any additions to or appropriations from the fund requires a two-thirds vote of the legislative body.

In accordance with Statement No. 54, the Town's \$508,000 stabilization fund has been reported in the general fund as unassigned. In 2014, the Town created a new education stabilization fund with a transfer from the general fund. At year end, the education stabilization fund had a balance of \$577,000.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Town has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- **Restricted:** fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- **Committed:** fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- **Unassigned:** fund balance of the general fund that is not constrained for any particular purpose.

The Town has classified its fund balances with the following hierarchy:

	General	Community Preservation	Wenham Affordable Housing Trust	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable:					
Permanent Fund Principal.....	\$ -	\$ -	\$ -	\$ 790,852	\$ 790,852
Assets Held for Resale.....	-	-	189,900	-	189,900
Restricted for:					
Community Preservation.....	-	2,317,365	-	-	2,317,365
Town Hall and Police Station Project.....	-	-	-	24,230	24,230
Emergency Culvert Repair Project.....	-	-	-	180,533	180,533
Affordable Housing.....	-	-	619,911	-	619,911
Federal and State Grants.....	-	-	-	105,949	105,949
Receipts Reserved for Appropriation.....	-	-	-	39,369	39,369
Gifts and Revolving Funds.....	-	-	-	591,168	591,168
Road Construction.....	-	-	-	40,707	40,707
Highway Capital Projects.....	-	-	-	2,725	2,725
Expendable Trust Funds.....	-	-	-	95,657	95,657
Committed to:					
Public safety.....	2,719	-	-	-	2,719
Public works.....	3,455	-	-	-	3,455
Assigned to:					
General Government.....	27,384	-	-	-	27,384
Public Safety.....	144	-	-	-	144
Public Works.....	236	-	-	-	236
Culture and Recreation.....	5,280	-	-	-	5,280
Reserved for Subsequent Year Expenditures....	6,599	-	-	-	6,599
Unassigned.....	2,431,398	-	-	-	2,431,398
TOTAL FUND BALANCES.....	\$ 2,477,215	\$ 2,317,365	\$ 809,811	\$ 1,871,190	\$ 7,475,581

NOTE 10 – PENSION PLAN

Plan Description - The Town contributes to the Essex Regional Retirement System (System), a cost-sharing multiple-employer defined benefit pension plan administered by the Essex Regional Retirement Board. Substantially all employees are members of the System.

The System provides retirement, disability and death benefits to plan members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth during those years are borne by the Commonwealth. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System. The System issues a publicly available financial report in accordance with guidelines established by the Commonwealth of Massachusetts Public Employee Retirement Administration Commission. That report may be obtained by contacting the System located at 491 Maple Street, Danvers, Massachusetts, 01923.

Funding Policy - Plan members are required to contribute to the System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the System its share of the system-wide actuarial determined contribution which is apportioned among the employers based on active current payroll. The contributions of plan members and the Town are governed by Chapter 32 of the MGL. The Town's contributions to the System for the years ended June 30, 2014, 2013 and 2012 totaled \$464,470, \$426,684, and \$396,782, respectively, which equaled its required contribution for each year.

NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description - The Town of Wenham administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides healthcare, dental, and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members. Chapter 32B of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the Town and the unions representing Town employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Funding Policy - Contribution requirements are also negotiated between the Town and union representatives. The required contribution is based on a pay-as-you-go financing requirement. The Town contributes 75 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 25 percent of their premium costs.

The Commonwealth of Massachusetts passed special legislation that has allowed the Town to establish the postemployment benefit trust fund and to enable the Town to raise taxes necessary to begin pre-funding its OPEB liabilities. During the year 2013, the Town voted to approve its OPEB trust fund, and has pre-funded OPEB liabilities in the amount of \$5,000.

Annual OPEB Cost and Net OPEB Obligation – The Town’s annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The components of the Town’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town’s net OPEB obligation are summarized in the following table:

Annual required contribution.....	\$ 393,555
Amortization of Actuarial (Gains) / Losses.....	22,820
Adjustments to annual required contribution.....	(49,039)
Interest on net OPEB obligation.....	<u>35,276</u>
Annual OPEB cost (expense).....	402,612
Expected Benefit Payment.....	<u>(166,119)</u>
Increase/(Decrease) in OPEB Obligation.....	236,493
Net OPEB Obligation - beginning of year.....	<u>881,900</u>
Net OPEB Obligation - end of year.....	\$ <u><u>1,118,393</u></u>

The Town’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for year 2014 and the previous two years was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2014	\$ 402,612	41%	\$ 1,118,393
6/30/2013	393,176	41%	881,900
6/30/2012	368,275	45%	650,337

Funded Status and Funding Progress – The funded status of the plan as of the most recent actuarial valuation dates is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2012	\$ -	\$ 4,006,943	\$ 4,006,943	0%	\$ 3,385,097	118.4%
7/1/2009	-	4,053,759	4,053,759	0%	3,153,907	128.5%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are

compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012, actuarial valuation, actuarial liabilities were determined using the projected unit credit cost method. The actuarial assumptions included a 4.0% investment return assumption, which is based on the expected yield on the assets of the Town, calculated based on the funded level of the plan at the valuation date, and an annual medical/drug cost trend rate of 3% initially, graded to 5% over 3 years and included a 2.5% inflation assumption. The UAAL is being amortized over a 30 year period, with a flat dollar amortization. The remaining amortization period at June 30, 2014 is 28 years.

NOTE 12 – RISK FINANCING

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. The Town participates in premium-based health care plans for its employees and retirees. The Town participates in a premium-based workers' compensation insurance plan for its employees.

The amount of settlements has not exceeded the coverage in any of the last three years.

NOTE 13 – CONTINGENCIES

The Town participates in a number of federal award programs. These programs are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Various legal actions and claims are pending against the Town. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2014, cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the Town at June 30, 2014.

NOTE 14 – COMMITMENTS

During year 2010 the Town established the Wenham Affordable Housing Trust Fund (the Trust). The Trust was initially funded with a \$703,000 gift received in year 2008 from a real estate developer and a \$208,292 contribution from the CPA Fund. The Trust will be used for the preservation and creation of affordable housing in the Town and will be governed by a Board of Trustees. During year 2010, the Trust was used to purchase two properties to be resold as affordable housing units. During year 2011 one of the properties was sold and the remaining property is still being held for resale. The property is reported at its estimated net realizable value as assets held for resale as of June 30, 2014 in the Wenham Affordable Housing Trust major governmental fund.

NOTE 15 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

During 2014, the following GASB pronouncements were implemented:

- GASB Statement #65, *Items Previously Reported as Assets and Liabilities*. Financial statement changes include the presentation of deferred outflows and inflows in the Statement of Net Position and Balance Sheet. Notes to the basic financial statements were changed to provide additional disclosure on deferred outflows of resources and deferred inflows of resources.
- GASB Statement #70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. The implementation of this pronouncement did not impact the basic financial statements.

The following GASB pronouncements will be implemented in future years:

- The GASB issued Statement #67, *Financial Reporting for Pension Plans*, which is required to be implemented in 2015.
- The GASB issued Statement #68, *Accounting and Financial Reporting for Pensions*, which is required to be implemented in 2015.
- The GASB issued Statement #69, *Government Combinations and Disposals of Government Operations*, which is required to be implemented in 2015.
- The GASB issued Statement #71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which is required to be implemented simultaneously with GASB Statement #68 in 2015.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

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Required Supplementary Information

GENERAL FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2014

	Budgeted Amounts			
	Amounts Carried Forward From Prior Year	Initial Budget	Original Budget	Final Budget
REVENUES:				
Real estate and personal property taxes, net of tax refunds.....	-	12,575,821	12,575,821	12,575,821
Motor vehicle and other excise taxes.....	-	525,000	525,000	525,000
Intergovernmental.....	-	1,005,945	1,005,945	1,005,945
Departmental and other.....	-	335,000	335,000	335,000
Investment income.....	-	1,700	1,700	1,700
Miscellaneous.....	-	-	-	-
TOTAL REVENUES.....	-	14,443,466	14,443,466	14,443,466
EXPENDITURES:				
Current:				
General government.....	2,104	1,186,312	1,188,416	1,090,964
Public safety.....	3,520	1,872,546	1,876,066	1,914,513
Education.....	-	7,539,570	7,539,570	6,962,876
Public works.....	7,290	1,228,248	1,235,538	1,277,580
Human services.....	87	132,399	132,486	127,486
Culture and recreation.....	115	794,802	794,917	826,807
Pension benefits.....	-	470,270	470,270	470,270
Property and liability insurance.....	-	113,900	113,900	113,900
Employee benefits.....	-	629,775	629,775	619,731
State and county charges.....	-	224,787	224,787	224,787
Debt service:				
Principal.....	-	483,000	483,000	483,000
Interest.....	-	172,857	172,857	172,974
TOTAL EXPENDITURES.....	13,116	14,848,466	14,861,582	14,284,888
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES...	(13,116)	(405,000)	(418,116)	158,578
OTHER FINANCING SOURCES (USES):				
Transfers in.....	-	10,000	10,000	10,000
Transfers out.....	-	-	-	(576,694)
Prior year carryforward appropriations.....	13,116	-	13,116	13,116
Free cash.....	-	395,000	395,000	395,000
TOTAL OTHER FINANCING SOURCES (USES).....	13,116	405,000	418,116	(158,578)
NET CHANGE IN FUND BALANCE.....	-	-	-	-
BUDGETARY FUND BALANCE, Beginning of year.....	-	-	1,298,971	1,298,971
BUDGETARY FUND BALANCE, End of year.....	\$ -	\$ -	\$ 1,298,971	\$ 1,298,971

See notes to required supplementary information.

	Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance To Final Budget
\$	12,527,089	\$ -	\$ (48,732)
	623,306	-	98,306
	994,012	-	(11,933)
	489,771	-	154,771
	2,068	-	368
	<u>29,781</u>	<u>-</u>	<u>29,781</u>
	<u>14,666,027</u>	<u>-</u>	<u>222,561</u>
	1,004,553	27,384	59,027
	1,864,383	2,863	47,267
	6,956,991	-	5,885
	1,299,528	3,691	(25,639)
	116,623	-	10,863
	812,401	5,280	9,126
	466,758	-	3,512
	99,685	-	14,215
	587,991	-	31,740
	224,324	-	463
	483,000	-	-
	<u>172,974</u>	<u>-</u>	<u>-</u>
	<u>14,089,211</u>	<u>39,218</u>	<u>156,459</u>
	<u>576,816</u>	<u>(39,218)</u>	<u>379,020</u>
	10,000	-	-
	(576,694)	-	-
	-	-	(13,116)
	<u>-</u>	<u>-</u>	<u>(395,000)</u>
	<u>(566,694)</u>	<u>-</u>	<u>(408,116)</u>
	10,122	(39,218)	(29,096)
	<u>1,298,971</u>	<u>-</u>	<u>-</u>
\$	<u>1,309,093</u>	<u>(39,218)</u>	<u>(29,096)</u>

COMMUNITY PRESERVATION FUND
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGETARY BASIS - BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 2014

	Original and Final Budget	Actual Budgetary Amounts	Variance To Final Budget
REVENUES:			
Community preservation surcharge.....	\$ 283,650	\$ 291,713	\$ 8,063
Community preservation state match.....	140,000	285,234	145,234
Investment income.....	5,120	5,137	17
TOTAL REVENUES.....	428,770	582,084	153,314
EXPENDITURES:			
Current:			
Community preservation expenditures.....	81,550	36,218	45,332
Debt service:			
Principal.....	110,000	110,000	-
Interest.....	58,415	58,415	-
TOTAL EXPENDITURES.....	249,965	204,633	45,332
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	178,805	377,451	198,646
BUDGETARY FUND BALANCE, Beginning of year.....	1,939,914	1,939,914	-
BUDGETARY FUND BALANCE, End of year.....	\$ 2,118,719	\$ 2,317,365	\$ 198,646

See notes to required supplementary information.

Retirement System Schedules of Funding Progress and Employer Contributions

The Retirement System Schedule of Funding Progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The Retirement System Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the Town is one participating employer, as well as the Town's proportionate share of the plan's annual contribution.

ESSEX REGIONAL RETIREMENT SYSTEM
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
01/01/13	\$ 314,565,925	\$ 619,339,080	\$ 304,773,155	50.8%	\$ 119,292,287	255.5%
01/01/11	278,332,006	536,115,536	257,783,530	51.9%	114,006,815	226.1%
01/01/08	301,420,965	445,171,554	143,750,589	67.7%	111,726,856	128.7%
01/01/06	261,327,047	375,593,562	114,266,515	69.6%	98,641,094	115.8%
01/01/04	229,852,971	333,396,222	103,543,251	68.9%	93,404,002	110.9%
01/01/02	218,346,198	287,390,715	69,044,517	76.0%	85,005,338	81.2%
01/01/00	190,363,700	253,847,100	63,483,400	75.0%	69,525,900	91.3%
01/01/99	180,034,700	268,386,000	88,351,300	67.1%	89,645,300	98.6%
01/01/98	151,293,900	245,965,100	94,671,200	61.5%	85,785,000	110.4%
01/01/96	106,176,700	200,397,500	94,220,800	53.0%	72,953,200	129.2%
01/01/94	80,878,500	178,256,800	97,378,300	45.4%	62,076,500	156.9%
01/01/92	61,357,800	143,785,900	82,428,100	42.7%	52,995,500	155.5%

The Town's share of the UAAL, as of January 1, 2013, is approximately 2%.

See notes to required supplementary information.

**ESSEX REGIONAL RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June 30	System Wide			Town of Wenham	
	Annual Required Contributions	(A) Actual Contributions	Percentage Contributed	(B) Actual Contributions	(B/A) Town's Percentage of System Wide Actual Contributions
2014	\$ 24,592,599	\$ 24,592,599	100%	\$ 464,470	1.89%
2013	22,770,925	22,770,925	100%	426,684	1.87%
2013	21,084,190	21,084,190	100%	396,782	1.88%
2011	19,484,573	19,484,573	100%	394,492	2.02%
2010	17,648,430	17,648,430	100%	374,147	2.12%
2009	16,652,520	16,652,520	100%	338,730	2.03%
2008	15,601,671	15,601,671	100%	327,060	2.10%
2007	15,788,864	15,788,864	100%	308,782	1.96%
2006	16,622,274	16,622,274	100%	295,843	1.78%
2005	13,080,011	13,080,011	100%	276,119	2.11%

The Town's Actual Contributions equaled 100% of its Required Contributions for each year presented.

See notes to required supplementary information.

Other Postemployment Benefits Plan Schedules

The Schedule of Funding progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

OTHER POSTEMPLOYMENT BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Projected Unit Credit (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)
7/1/2012	\$ -	\$ 4,006,943	\$ 4,006,943	0%	\$ 3,385,097	118.4%
7/1/2009	-	4,053,759	4,053,759	0%	3,153,907	128.5%

Schedule of Employer Contributions

Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
6/30/2014	\$ 393,555	\$ 166,119	42%
6/30/2013	393,382	161,613	41%
6/30/2012	376,232	164,212	44%

See notes to required supplementary information.

**OTHER POSTEMPLOYMENT BENEFIT PLAN
ACTUARIAL METHODS AND ASSUMPTIONS**

Actuarial Methods:

Valuation date.....	July 1, 2012
Actuarial cost method.....	Projected Unit Credit
Amortization method.....	Amortized as a level dollar amount
Remaining amortization period.....	30 years as of July 1, 2012
Asset valuation method.....	Market value

Actuarial Assumptions:

Investment rate of return.....	4.0%, per year
Medical/drug cost trend rate.....	3.0% graded to 5.0% over 3 years

Plan Membership:

Current retirees, beneficiaries, and dependents...	23
Current active members.....	<u>35</u>
Total.....	<u><u>58</u></u>

See notes to required supplementary information.

NOTE A – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Municipal Law requires the Town to adopt a balanced budget that is approved by the Finance Committee (Committee). The Committee presents an annual budget to the Open Town Meeting, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. Town Meeting, which has full authority to amend and/or reject the budget or any individual line item, adopts the expenditure budget by majority vote. Increases or decreases subsequent to the approval of the annual budget require a vote at a Special Town Meeting.

The majority of the Town's appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending authorized for an appropriation account. However, the Town is statutorily required to pay debt service, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by majority vote at Town Meeting.

The Town adopts an annual budget for the General Fund in conformity with the guidelines described above. The original year 2014 budget for the General Fund includes current year appropriations and other amounts to be raised of \$14,848,000 and continuing appropriations from prior year of \$13,100.

The Town adopts an annual budget for the Community Preservation Fund in conformity with the guidelines described above. The original and final year 2014 budget includes current and prior year appropriations of \$250,000 and budgeted revenues of \$429,000.

The Town Accountant has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the Town's accounting system.

B. Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth of Massachusetts (Commonwealth)) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary basis to GAAP basis results for the General Fund for the year ended June 30, 2014, is presented below:

	General Fund	Community Preservation Fund
Net change in fund balance - budgetary basis.....	\$ 10,122	\$ 377,451
<u>Perspective difference:</u>		
Activity of the stabilization fund recorded in the general fund for GAAP.....	580,237	-
<u>Basis of accounting differences:</u>		
Recognition of revenue based on available criteria.....	(44,588)	-
Net change in recording 60-day receipts accrual.....	<u>64,260</u>	<u>-</u>
Net change in fund balances - GAAP basis.....	\$ <u>610,031</u>	\$ <u>377,451</u>

NOTE B – PENSION PLAN

The Town contributes to the Essex Regional Retirement System ("Retirement System"), a cost-sharing, multiple-employer defined benefit pension plan ("Plan") administered by the Essex Regional Retirement Board. The Retirement System provides retirement, disability, and death benefits to members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the Plan. Plan members are required to contribute to the Retirement System at rates ranging from 5% to 11% of annual covered compensation. The Town is required to pay into the Retirement System its share of the system-wide actuarially determined contribution which is apportioned among the employers based on active covered payroll.

The schedule of funding progress, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Additionally, the schedule of employer contributions, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information for required and actual contributions relating to the cost-sharing plan as a whole, of which the Town is one participating employer, as well as the Town's proportionate share of the plan's annual contributions. This information is designed to be helpful for understanding the scale of the information presented relative to the Town.

The following actuarial methods and assumptions were used in the Retirement System's most recent actuarial valuation:

Actuarial Methods and Assumptions:

Valuation Date.....	January 1, 2011
Actuarial Cost Method.....	Entry Age Normal Cost Method
Amortization Method.....	A combination of level dollar and 4.5% increases for ERI liability along with increasing amortization for the remaining unfunded liability. Increase in total appropriation not to exceed 8%.
Remaining Amortization Period.....	24 years remaining as of July 1, 2011
Asset Valuation Method.....	Sum of actuarial value at beginning of the year and increase in cost value during the year excluding realized appreciation or losses plus 20% of market value at the end of year in excess of the preliminary value, adjusted to be within 20% of their market value.

Actuarial Assumptions:

Investment rate of return.....	8.25%
Projected salary increases.....	5.00%
Cost of living adjustments.....	3.00% for the first \$12,000 of retirement income

Plan Membership:

Retired participants and beneficiaries receiving benefits.....	1,624
Terminated participants entitled to a return of their employee contributions.....	844
Terminated participants with a vested right to a deferred or immediate benefit.....	70
Active participants.....	<u>3,013</u>
Total.....	<u><u>5,551</u></u>

NOTE C – OTHER POSTEMPLOYMENT BENEFITS PLAN

The Town administers a single-employer defined benefit healthcare plan ("The Retiree Health Plan"). The plan provides lifetime healthcare, dental, and life insurance for eligible retirees and their spouses through the Town's group health insurance plan, which covers both active and retired members.

The Town currently finances its other postemployment benefits (OPEB) on a pay-as-you-go basis. As a result, the funded ratio (actuarial value of assets expressed as a percentage of the actuarial accrued liability) is 0%. In accordance with Governmental Accounting Standards, the Town has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that

are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Employer Contributions presents multi-year trend information for required and actual contributions relating to the plan.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

TOWN OF WENHAM AFFORDABLE HOUSING TRUST FUND

The Town of Wenham Affordable Housing Trust was established in 2009 for the purposes of preserving and creating affordable housing in the Town of Wenham for the benefit of low and moderate income households. The Trust was granted a number of powers related to its mission of creating affordable housing units within the Town, including the ability to buy and sell real estate, make appropriate investments to maximize the return on funds held for the purpose of creating affordable housing, to accept donations and real or personal property for these purposes, and to make other financial commitments including the hiring of necessary real estate, legal, and financial professionals, all with the approval of the Board of Selectmen. Among its other powers and responsibilities, the Trust is directed to monitor and supervise the placement of qualifying individuals into created affordable housing units and monitor the Town's compliance with the state's goals for provision affordable housing, applicable to all Massachusetts cities and towns.

The Trust continues to work on a focused effort to expand the opportunities for the creation of affordable housing units in Wenham. The goal of this effort is to increase the inventory of attractive and affordable housing in the Town to 10% or more of total housing stock, the affordable housing goal established by state law. To meet this requirement the Town currently needs approximately 22 units as of the 2010 census. By reaching the 10% goal, the Town will be able to avoid imposition of so-called G.L. c. 40B housing projects which can override local zoning laws and regulations which could convert some of our significant open space gateway properties into development sites that could result in substantial financial burdens on municipal services. Once the 10% affordable housing goal is reached, further development of housing in the Town will be subject only to existing local rules, regulations and policies, independent of whether affordable housing is proposed.

There are currently seven Trustees that have been appointed by the Board of Selectmen to carry out the purpose of the Trust. Joshua Anderson currently serves a chair and Jamie White is currently vice chair. Jack Wilhelm is the designated Board of Selectmen Trustee. Additional Trustees include John Mulvihill, Jennifer Forsey, Michelle Bailey and Marty Cooke.

The Trust currently has sufficient financial resources to continue its work, drawing upon funds previously established for this purpose with no financial contribution from Town of Wenham operating revenues. The major source of funding for the Trust comes from the transfer of funds that were originally set aside by a developer for the creation of affordable housing. Other sources of funding include transfer of dedicated housing development related funds previously held in WISSH, the transfer of the so-called Brady Fund, monies from the Community Preservation Fund dedicated for affordable housing, and affordable housing related funds from the North Shore Home Consortium. Current funds available to the Trust total approximately \$990,000. The Trust currently maintains a housing inventory with a total estimated value of approximately \$200,000, which has been leased to a qualified household and recorded as a qualified "Local Action Unit".

In 2011, the Trust, shifted its focus from independently creating affordable units, one unit at a time, to providing gap financing to facilitate the development of affordable housing projects in town that are appropriately located and scaled, and that will bring us to our ten-percent goal and relative autonomy from the provisions of Chapter 40B.

The Trust is constantly on the lookout for suitable opportunities for the creation of affordable housing and seeks the assistance of every town resident to provide information on any potential opportunities where the Trust could facilitate the creation of appropriate affordable housing in Wenham.

Joshua Anderson, Chair

Memorial Day Parade 2014



Board of Assessors

For fiscal 2015, the total assessed value for real and personal property increased by \$144,886.737.00 or 20.0% over last year from \$673,014,292.00 to \$729,164,911.00. The reason for the increase was the dramatic increase in single family property sales and sales prices.

The fiscal year 2015 growth value was \$5,657,335.00 having a corresponding tax dollar growth of \$106,810.00. This is a decrease of \$24,369.65 tax dollars as compared to fiscal year 2014 tax dollar growth of \$131,179.65.

The fiscal year 2015 tax rate decreased \$2.63 to \$16.25, or -16.18%, compared to \$18.88 per thousand of assessed valuation for 2014. The median assessed valuation (midpoint of all single family home assessed values) for a single family home in Wenham is \$515,600.00 as compared to the fiscal year 2014 median assessed value of \$445,300.00. The average assessed value for a single family home in Wenham is \$607,000.00; an increase of \$102,600.00 from the \$504,400.00 average assessed value for fiscal year 2014.

During Fiscal 2014, the Board of Assessors received 31 real estate and personal property abatement applications as compared to 29 applications for the previous year. Of the 29 applications receive, 13 were approved.

We also approved the following real estate tax exemptions as outlined on the following chart.

Statute	Number	Amount
Chapter 59, CL 22, 22A, & 22E - Veterans	13	\$7,950.00
Chapter 59, CL 37A – Blind	2	\$1,000.00
Chapter 59, CL 41A – Tax Deferral		
Chapter 59, CL 41C – Senior 65 & over	8	\$8,000.00
Community Preservation Exemptions	49	\$6,954.26

Three seniors each had their taxes reduced by \$750 as a result of their participation in the Senior Citizens Property Tax Work-off Abatement Program.

We want to thank the Wenham taxpayers, Board of Selectmen, and other Town Boards and Committees for their support over the past year.

Thomas Tanous

Richard Fleming

Lisa Craig

The Wenham Bicycle and Pedestrian Safety Committee

As many of you have already noticed, Cedar Street now has a lovely, new sidewalk. Our committee is thrilled to announce the completion of the top priority sidewalks from the 1999 Wenham Bicycle and Pedestrian Master Plan – Grapevine Road, Maple Street, Cherry Street, Topsfield Road, Pleasant Street, Larch Row, Walnut Road and Cedar Street. \$25,000 was initially appropriated from the town in 2000. Our committee raised around \$300,000. The last of the funding will go to finishing the sidewalk on Grapevine Road in front of the soccer fields. Bill Tyack and our committee plan to meet with Brad Hill in 2015 in order to search for possible grants for the repair of Main Street. Finally, the DPW may install a new culvert and sidewalk on Essex Street during the summer of 2015 pending the release of transportation bond money.

Respectfully submitted,

Fanny de Lacvievier, Chair
Bill Charman, Finance Head
Bill Tyack, DPW Head
Win Dodge
Harriet Davis
Patty Cavanaugh



Cedar Street Sidewalk

Report of the Wenham Cemetery Commission

The year started with the welcoming of newly elected member Gary Cheeseman to the board. No one ran for the third position. We set out to prioritize goals for the year. The first priority was reestablishing electricity to the maintenance building on Main Street. This was accomplished in the spring with the help of Town Electrician Bob Brown and the Wenham DPW. We next looked at trees that were failing in the Main Street Cemetery and contacted companies for bids. At that time we discussed including trees at the Fairfield Cemetery. On inspection it became evident that more than tree work was needed. Other areas of need include new chains for the posts that enclose the stones as well as additional posts for stones lying outside of the enclosed area. At this point we agreed that it would be wise to have the area surveyed before starting any major projects to make sure we were not encroaching on private property. This work should be completed in the spring. We are also looking into replacing the water lines at the Main Street Cemetery. Our main priority at the Iron Rail Cemetery is locating the main water line running through the rear of the property and to finish pinning graves in this area and the eastern side. We would like to thank Bill Tyack, and the whole DPW for the great job they do maintaining our cemeteries. We would also like to thank Debi Morong and Mary Morrow for their assistance at Town Hall.

Richard Caves, Chairman

Gary Cheeseman



2014 Report of the Wenham Community Preservation Committee

In 2005, Wenham voters adopted the Community Preservation Act (CPA). This provides the town with a smart growth tool allowing us as a community to identify and preserve vital historic and open space components of our town and to develop opportunities for growth that maintain the town's heritage and character with the added benefit of some matching state funds.

Specifically, CPA funds can be used to help create affordable housing projects that will meet the state's 10% target. Once that mandate is achieved, all future development will be governed by our own zoning regulations and no longer by state law 40B. CPA also allows us to develop efficient strategies to preserve and protect our remaining open space from over development, to provide and upgrade recreational facilities, and to restore our historic buildings and properties.

Wenham's CPC welcomes and will give full consideration to all open space, historic, recreational, and housing applications that meet the criteria of the Act.

At the April 2014 Town Meeting, the following appropriations were approved:

Town Hall debt (\$163,740), Town records preservation (\$10,000), Rail Trail Kiosk \$750.

This year, Wenham recognized \$479,244 total-- \$295,150 raised by the CPA 3% tax surcharge and an additional \$184,094 from the state for a 62% match.

Currently there is in excess of \$2,400,000 in available funds. Out of this, \$132,731 is reserved for Historic Preservation, \$467,292 for Open Space/Recreation, and \$156,000 for Community Housing, i.e. "Affordable". This leaves almost \$1,600,000 available to add to any of the above.

Members as of 1 July 2014 are:

Kennon Anderson (at large member)	Arthur Burt (Wenham Housing Authority)
Denis Curran (H-W Recreation Dept)	Barbara Locke (Historic District Commission)
Leo Maestranzi (Conservation Commission)	Virginia Rogers (Planning Board)
Thomas Starr (at large member)	Patrick Waddell (at large member)

Harriet Davis (at large member) Chairman

Conservation Commission

Over 40 percent of the land area in the Town of Wenham meets the scientific or legal definition of wetland. Since the early 1970s, with the passage of the federal Clean Water Act, the ecological and economic importance of wetlands has been recognized. Wetlands filter impurities from storm and wastewater, thus protecting our drinking water sources. They absorb large quantities of water, thus providing protection and a buffer against flooding. They minimize the effects of erosion, by slowing the flow of storm water runoff. Wetlands support a wide variety of fish and wildlife species, including rare and endangered species. In Wenham, wetlands provide habitat for three state listed species, including the blue spotted salamander, wood turtle and eastern box turtle.

The Conservation Commission's role is to preserve and protect the integrity of wetland systems in the Town of Wenham. The Commission derives its authority from the Massachusetts Wetlands Protection Act and the Wenham Water Resources Protection Bylaw (first adopted in 1988, amended in 2008). Any activity within 100 feet of a wetland resource requires review by the Conservation Commission and many may require a permit. Based on the local bylaw, no construction activity may occur closer than 50 feet from a wetland resource and no disturbance of any kind can occur within 30 feet of a wetland. There are limited exemptions to both of these provisions for fences, utility lines, driveways and septic systems (only if no other viable alternatives exist). Under the bylaw, vernal pools are recognized as a resource of special concern and receive extra protection, with activities within 200 feet of vernal pools requiring Commission review.

In 2014, the Commission reviewed multiple projects and issued permits for 4 projects. These projects include a septic system replacement, construction of a kid's sports court, a town culvert replacement and the construction of a new building at Gordon College. An Order of Resources Area Delineation was issued for a large property on a large parcel on Maple Street. The Commission issued 4 Certificates of Compliance. The coordinator for the Conservation Commission and Commission members made numerous site visits during 2014 in support of our work.

Commission members continued to participate in the Open Space Committee and the Community Preservation Committee. The Commission has continued its role as overseer of several properties, including the Reynolds Farm parcel. In 2014, the Commission extended a lease to The Food Project as a new tenant for the Reynolds Farm.

The coordinator continued to be an excellent liaison between the Commission and other Town departments, which allows for efficient communication and review of Town projects.

Information on approximate wetland locations in the Town of Wenham is available through the Conservation Commission office at Wenham Town Hall. Moreover, the Conservation Commission coordinator is available to help residents make preliminary determinations on wetland locations and boundaries. Actual delineation of wetland

boundaries for permitting purposes, however, must be performed by licensed wetland professionals. The Conservation Commission urges Wenham residents with any questions pertaining to wetlands to contact the coordinator at Wenham Town Hall or via email at ecademartori@wenhamma.gov.

The Commission encourages all residents to protect Wenham's natural resources by adhering to the state and local wetland laws and by conserving water, recycling and composting organic wastes. The Commission also urges residents to limit their use of fertilizer, weed control chemicals and pesticides and reminds residents that the use of these substances is strictly regulated near wetlands. For information or guidance on any of these items, please contact the coordinator at Wenham Town Hall or via the email address listed above.

Respectfully submitted

Robert Burnett	Jerome Hunsaker	Michael Dube	Stuart Gray
Leo Maestranzi	Malcolm Reid	Michael Novak (Assoc)	
Philip Colarusso (Chairman)			



Sun Set over Wenham Lake

Council on Aging

Our Council on Aging was marked by continued stabilization of our services. Our van service continues to operate effectively with a town owned vehicle. We have in house support for our transportation program, activity coordination, planning and Outreach efforts which makes effective use of our facility and network of support services through SeniorCare Inc, our Aging Services Access Point / Area Aging Services (ASAP/AAA). The Wenham COA / Senior Center (SC) which we prefer to think of as an "Adult Resource and Activity Center" has hours from 8:00 am – 4:00 pm, Monday through Friday.

We continue to work hard to offer support and referral services to the adults in our community who need help. During the course of the first half of FY15 we have begun to see a noticeable increase in participation for all the programs we offer which could be attributed to the stabilization of our COA/SC staff. Most of our monthly expenses are associated with printing and mailing the monthly newsletter, our activities programs, the museum tours, outdoor adventures, daytime events and meals. Our other expenses associated with operating our COA/SC include: heating, electricity, water, vehicle fuel, maintenance and repair, phones, computer services (incl. Wi-Fi), cable television, food and food supplies for our weekly/monthly programs and finally dues/memberships to organizations like the Mass Council on Aging and Alzheimer's Associations.

The need for our services for seniors in our community during fiscal year 2016 will continue to grow over the coming years and Wenham has a unique opportunity to build a network of support that really benefits this population. We have witnessed increased participation in healthy activities including: yoga/stretch, strength and balance classes, art classes, bridge, book club, Knitter's United, Etc., and collaboration with the H-W Community House, Recreation Center, Museum and Library. Healthy growth requires that we all work together in support of those retired and living at home. Building for the future requires an investment by the town that is representative of the growing needs of our senior community.

The staff associated with the Wenham Council on Aging is critical to bridging our community services with the broader services of SeniorCare, Inc. in Gloucester. We are committed to educating the community on all of the social services available to those who qualify, and for those who can afford to pay alike. At the same time, we will continue to provide information and referral services to anyone over age 60 living at home.

Many thanks for your support,

James Reynolds, Director of the Council on Aging and Outreach Coordinator

Finance Department

2014 has been a successful and productive year for Wenham's Finance Department. The commencement of the year was led by Justin Cole and David Genereux from BMAG Consulting who served as Town Accountant and Finance Director respectively. In July, the office structure evolved due to the transition from an outside consulting service to an in-house Finance Director & Town Accountant. I am pleased to say that the transition was effective, seamless and smooth thanks to the strong support from BMAG, the Town Administrator, the Board of Selectmen, the Finance Committee and of course the staff.

During 2014, the Treasurer /Collector's office was successful in collecting **\$184,000** in back real estate taxes. The department also implemented the use of City Hall Systems which is an enhanced online bill payment system to facilitate the payment of real estate and personal property taxes, motor vehicle excise and water utility bills. The new system allows the Treasurer/Collector's office to accept credit card payments in town hall, a convenience not previously available.

Additionally, the finance department has produced in conjunction with town department heads, a 5-year capital plan and a preliminary FY 2016 working budget. The department is also in the process of refunding its current eligible debt to a lower interest rate with an estimated cost savings to the town of **\$235,000**. As of 7/1/14, Free Cash was certified at **\$586,863**. Finally, with the hard work and collaboration from the Assessors and the Town Clerk, the Finance Department received certification from the Department of Revenue for the town's FY '15 tax rate of **\$16.25**.

These many accomplishments would not have been possible without the dedication and support of the department staff members.

Current staff members:

Angel A. Wills, CGA - Finance Director & Town Accountant

Caroline T. Johnson, Treasurer/Collector

Leslie A. Davidson, Assistant Treasurer Collector

Carolyn S. Cary, Finance Intern

Sincerely,

Angel A. Wills, CGA

Finance Director & Town Accountant

Town of Wenham

Combined Balance Sheet 07/01/2013 - 6/30/2014

ASSETS	General Fund	Special Revenue Funds	Capital Project Funds	Trust Fund	Agency Fund	General Long Term Debt	General Fixed Assets	Total
Cash/Investments	1,512,912.46	3,187,647.95	263,304.98	2,596,537.37	29,316.32			7,589,719.08
Property Taxes	198,874.89							198,874.89
Provision for Abate & Exempt	(93,651.73)							(93,651.73)
Tax Liens	359,861.69							359,861.69
Tax Foreclosures	367,279.50							367,279.50
Excises	72,335.87							72,335.87
Intergovernmental								-
Receivables - Other	10,768.19	21,692.72						32,460.91
CPA- Receivables		2,578.68						2,578.68
Water Receivables		34,633.98						34,633.98
Amount to be Provided for Long						6,080,000.00		6,080,000.00
TOTAL ASSETS	2,428,380.87	3,246,553.33	263,304.98	2,596,537.37	29,316.32	6,080,000.00	-	14,644,092.87

Liabilities								
Warrants Payable	166,712.62							166,712.62
Accrued Wages Payable								-
Withholdings Payable	351.69							351.69
Unclaimed Checks	535.00							535.00
Other Liabilities					29,316.32			29,316.32
Guarantee Deposits Payable								105,223.16
Def Rev Property Tax	105,223.16							105,223.16
Def Rev Tax Liens	359,861.69							359,861.69
Def Rev Tax Foreclosures	367,279.50							367,279.50
Def Rev Excise	72,335.87							72,335.87
Def Rev Intergovernmental								-
Def Rev Other Receivables	10,768.19	21,692.72						32,460.91
Def Rev CPA		2,578.68						2,578.68
Def Rev Water		34,633.98						34,633.98
Bonds Payable						6,080,000.00		6,080,000.00
TOTAL LIABILITIES	1,083,067.72	58,905.38	-	-	29,316.32	6,080,000.00	-	7,251,289.42

Town of Wenham

Combined Balance Sheet 07/01/2013 - 6/30/2014

Fund Balances	General Fund	Special Revenue Funds	Capital Project Funds	Trust Fund	Agency Fund	General Long Term Debt	General Fixed Assets	Total
Invested in General Fixed								-
Reserved for Encumbrances	33,043.85							33,043.85
Reserved for Perpetual	600,000.00			2,596,537.37				3,196,537.37
Reserved for Cont Appropriations	6,599.01							6,599.01
Reserved for CPA		906,511.37						906,511.37
Designated for Subsequent								-
Undesignated General Fund	695,670.29							695,670.29
Undesignated Special Revenue		736,484.76						736,484.76
Undesignated Capital Projects								-
Undesignated CPA		1,410,852.65						1,410,852.65
Undesignated Water Surplus		133,799.17						133,799.17
Undesignated Capital Projects			263,304.98					263,304.98
Revenue	10,000.00							10,000.00
Expenditures								-
TOTAL FUND BALANCES	1,345,313.15	3,187,647.95	263,304.98	2,596,537.37	-	-	-	7,392,803.45

TOTAL LIABILITIES & FUND BALANCES	2,428,380.87	3,246,553.33	263,304.98	2,596,537.37	29,316.32	6,080,000.00	-	14,644,092.87
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0.00

0.00

City/Town of WENHAM

Cash Reconciliation for June 30, 2014

Total Treasurer's Cash and Investments (6/30 quarterly report)	<u>\$7,587,047.01</u>
Other trust funds not in custody of Treasurer	<u>\$0.00</u>
Total Cash and Investments	<u>\$7,587,047.01</u>
Accountant's/Auditor's Cash and Investments (per balance sheet)	
General Fund	<u>\$1,512,912.00</u>
Special Revenue Funds	<u>\$3,187,647.00</u>
Capital Projects Funds	<u>\$263,305.00</u>
Enterprise Funds	<u>\$0.00</u>
Trust and Agency Funds	<u>\$2,625,854.00</u>
Total per general ledger	<u>\$7,589,718.00</u>
Reconciling Items (specify)	
Warrants Payable	<u>\$0.00</u>
Petty Cash	<u>\$0.00</u>
VOID CHECKS TO RECORD ON CASHBOOK	<u>\$-2,670.99</u>
_____	<u>\$0.00</u>
Total Adjusted Accountant's/Auditor's Cash and Investments	<u>\$7,587,047.01</u>
Variance (explain)	<u>\$0.00</u>

Caroline Johnson, Treasurer, Wenham, 978-468-6520
(Treasurer)

11/5/2014 1:21 PM
(Date)

Angel A Wills, Finance Director Accountant, Wenham, 978-468-6520
(Accountant/Auditor)

10/22/2014 3:47 PM
(Date)

Massachusetts Department of Revenue, Division of Local Services
Schedule of Outstanding Receivables
City/Town of WENHAM
Fiscal Year: 2014

	Detail per Treasurer/Collector	Balance per General Ledger	Variance
Real Estate Taxes			
Levy of 2014	131117	131058	59
Levy of 2013	0	-31	31
Levy of 2012	0	-15	15
Levy of 2011	0	-4	4
Prior Years	-1141	-1141	0
Total	129976	129867	109
Personal Property Taxes			
Levy of 2014	422	422	0
Levy of 2013	427	422	5
Levy of 2012	432	432	0
Levy of 2011	2352	2352	0
Prior Years	3480	3480	0
Total	7113	7108	5
Deferred Property Taxes			
Deferred Property Taxes	61900	61900	0
Taxes in Litigation			
Taxes in Litigation	0	0	0
Motor Vehicle Excise			
Levy of 2014	40899	40899	0
Levy of 2013	5999	5999	0
Levy of 2012	2383	2383	0
Levy of 2011	1375	1375	0
Prior Years	21680	21680	0
Total	72336	72336	0
Tax Liens/Tax Title			
Tax Liens/Tax Title	359862	359862	0
Tax Foreclosures/Tax Possessions			
Tax Foreclosures/Tax Possessions	367280	367280	0
Other Excise Taxes			
Boat Excise	0	0	0
Farm animal excise	0	0	0

Massachusetts Department of Revenue, Division of Local Services
Schedule of Outstanding Receivables
City/Town of WENHAM
Fiscal Year: 2014

	Detail per Treasurer/Collector	Balance per General Ledger	Variance
Classified forest land	0	0	0
Other:	0	0	0
Other:	0	0	0
User Charges Receivables			
Water	34634	34634	0
Sewer	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Utility Liens Added to Taxes			
Utility Liens Added to Taxes	0	0	0
Departmental and Other Receivables			
Ambulance	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Other:	0	0	0
Special Assessments Receivable			
Unapportioned assessments	0	0	0
Apportioned assessments added to taxes	0	0	0
Committed interest added to taxes	0	0	0
Apportioned assessments not yet due	0	0	0
Suspended assessments	0	0	0
Special assessments tax liens	0	0	0

Angel A Willis, Finance Director/Accountant, Wenham, 978-468-5520
 (Accountant/Auditor)

10/22/2014 3:49 PM
 (Date)

Caroline Johnson, Treasurer, Wenham, 978-468-5520
 (Collector/Treasurer)

11/5/2014 1:22 PM
 (Date)

Caroline Johnson, Treasurer, Wenham, 978-468-5520
 (Treasurer)

11/5/2014 1:23 PM
 (Date)

Massachusetts Department of Revenue

Division of Local Services

Bureau of Accounts

Statement of Indebtedness

Wenham, Massachusetts

FY14

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2013	+ Issued	- Retired	= Outstanding June 30, 2014	Interest Paid in FY14
---	-----------------------------	----------	-----------	--------------------------------	--------------------------

Building	5,195,000	-	464,000	4,731,000	206,078
Departmental Equipment	280,000	-	90,000	190,000	9,686
School Buildings	-	-	-	-	-
School Other	-	-	-	-	-
Sewer	576,000	-	39,000	537,000	15,508
Solid Waste Landfill	-	-	-	-	-
Other Inside	-	-	-	-	-

SUB-TOTAL Inside	6,051,000	-	593,000	5,458,000	231,272
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Long Term Debt Outside the Debt Limit					
--	--	--	--	--	--

Airport	-	-	-	-	-
Gas/Electric Utility	-	-	-	-	-
Hospital	-	-	-	-	-
School Buildings	-	-	-	-	-
Sewer	-	-	-	-	-
Solid Waste Landfill	-	-	-	-	-
Water	734,000	-	112,000	622,000	30,302
Other Outside	-	-	-	-	-

SUB-TOTAL Outside	734,000	-	112,000	622,000	30,302
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GRAND TOTAL	6,785,000	-	705,000	6,080,000	261,574
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Please complete both sides of this report and return it to the Division of Local Services no later than September 30th.

I certify to the best of my knowledge that this information is complete and accurate as of this date.

Treasurer: *Candace T. Johnson* Date: 11/14/14

I certify that long and short term debt as identified in this Statement of Indebtedness is in agreement with the general ledger controls in my department and are also reflected on the balance sheet.

Accounting Officer: *Angela A. Wilk* Date: 11/14/14

**THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION**

FISCAL 2015

OF
WENHAM
City / Town / District

I. TAX RATE SUMMARY

la. Total amount to be raised (from IIe)	\$	<u>16,539,503.81</u>
lb. Total estimated receipts and other revenue sources (from IIIe)		<u>3,666,824.00</u>
lc. Tax levy (la minus lb)	\$	<u>12,872,679.81</u>
ld. Distribution of Tax Rates and levies		

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	96.3606%	12,404,191.50	763,334,864	16.25	12,404,191.54
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	2.6326%	338,886.17	20,854,363	16.25	338,883.40
Net of Exempt					0.00
Industrial	0.1260%	16,219.58	997,900	16.25	16,215.88
SUBTOTAL	99.1192%		785,187,127		12,759,290.82
Personal	0.8808%	113,382.56	6,977,784	16.25	113,388.99
TOTAL	100.0000%		792,164,911		12,872,679.81

MUST EQUAL IC

Board of Assessors of WENHAM
City / Town / District

NOTE : The information has not been Approved and is subject to change.

<u>Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520</u>	<u>12/9/2014 12:02 PM</u>	<u>I am authorized to sign for the Wenham Board ...</u>
<u>Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520</u>	<u>12/9/2014 12:02 PM</u>	<u>I am authorized to sign for the Wenham Board ...</u>
<u>Stephen B. Gasperoni, Chief Assessor, Wenham, 978-468-5520</u>	<u>12/9/2014 12:02 PM</u>	<u>I am authorized to sign for the Wenham Board ...</u>
Assessor	Date	(Comments)

Do Not Write Below This Line -- For Department of Revenue Use Only

Reviewed By	Richard Sciarappa
Date :	11-DEC-14
Approved :	Thomas Guilfoyle
Director of Accounts	

Gerard D. Perry
(Gerard D. Perry)

TAX RATE RECAPITULATION

FISCAL 2015

WENHAM

City / Town / District

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(e) from page 4)		\$	16,121,731.00
Ilb. Other amounts to be raised			
1. Amounts certified for tax title purposes	5,000.00		
2. Debt and interest charges not included on page 4	0.00		
3. Final court judgements	0.00		
4. Total overlay deficits of prior years	0.00		
5. Total cherry sheet offsets (see cherry sheet 1-ER)	9,079.00		
6. Revenue deficits	0.00		
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00		
8. Authorized Deferral of Teachers' Pay	0.00		
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00		
10. Other (specify on separate letter)	53,226.00		
TOTAL Ilb (Total lines 1 through 10)			67,305.00
Ilc. State and county cherry sheet charges (C.S. 1-EC)			216,756.00
Ild. Allowance for abatements and exemptions (overlay)			133,711.81
Ile. Total amount to be raised (Total Ila through Ild)		\$	16,539,503.81

III. Estimated receipts and other revenue sources

Illa. Estimated receipts - State			
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$	409,930.00	
2. Massachusetts school building authority payments		0.00	
TOTAL IIIa			409,930.00
IIIb. Estimated receipts - Local			
1. Local receipts not allocated (page 3, col(b), Line 24)	1,981,178.00		
2. Offset Receipts (Schedule A-1)	0.00		
3. Enterprise Funds (Schedule A-2)	0.00		
4. Community Preservation Funds (See Schedule A-4)	415,716.00		
TOTAL IIIb			2,396,894.00
IIIc. Revenue sources appropriated for particular purposes			
1. Free cash (page 4, col.(c))	0.00		
2. Other available funds (page 4, col.(d))	10,000.00		
TOTAL IIIc			10,000.00
IIId. Other revenue sources appropriated specifically to reduce the tax rate			
1a. Free cash..appropriated on or before June 30, 2014	600,000.00		
b. Free cash..appropriated on or after July 1, 2014	0.00		
2. Municipal light source	0.00		
3. Teachers' pay deferral	0.00		
4. Other source : EDUCATION STABILIZATION	250,000.00		
TOTAL IIId			850,000.00
IIIe. Total estimated receipts and other revenue sources		\$	3,666,824.00
(Total IIIa through IIId)			

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from Ile)		\$	16,539,503.81
b. Total estimated receipts and other revenue sources (from IIIe)	\$	3,666,824.00	
c. Total real and personal property tax levy (from Ic)	\$	12,872,679.81	
d. Total receipts from all sources (total IVb plus IVc)		\$	16,539,503.81

**LOCAL RECEIPTS NOT ALLOCATED *
TAX RATE RECAPITULATION**

WENHAM

City/Town/District

	(a) Actual Receipts Fiscal 2014	(b) Estimated Receipts Fiscal 2015
==> 1 MOTOR VEHICLE EXCISE	623,305.00	551,671.00
2 OTHER EXCISE		
==> a.Meals	0.00	0.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	44,752.00	37,500.00
==> 4 PAYMENTS IN LIEU OF TAXES	12,522.00	12,500.00
5 CHARGES FOR SERVICES - WATER	469,334.00	431,150.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	98,596.00	35,000.00
10 FEES	27,675.00	15,000.00
11 RENTALS	131,214.00	122,000.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	3,278.00	4,000.00
14 DEPARTMENTAL REVENUE - CEMETERIES	11,125.00	8,000.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	24,619.00	30,000.00
17 LICENSES AND PERMITS	95,215.00	65,000.00
18 SPECIAL ASSESSMENTS	625,625.00	661,657.00
==> 19 FINES AND FORFEITS	25,636.00	6,000.00
==> 20 INVESTMENT INCOME	2,068.00	1,700.00
==> 21 MEDICAID REIMBURSEMENT	0.00	0.00
==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	29,781.00	0.00
24 TOTALS	\$ 2,224,745.00	\$ 1,981,178.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2015 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Angel A Willis, Finance Director Accountant, Wenham,
978-468-5520

11/19/2014 11:28 AM Lines 1 & 3 decreased & line 13 increased due...

Accounting Officer

Date

(Comments)

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2014 estimated receipts to FY2015 estimated

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

FISCAL 2015

WENHAM

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
04/05/2014	2015	15,729,241.00	15,729,241.00	0.00	0.00	0.00	0.00	0.00
04/05/2014	2015	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00
04/05/2014	2015	0.00	0.00	0.00	0.00	0.00	134,000.00	0.00
04/05/2014	2015	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00
04/05/2014	2015	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00
04/05/2014	2015	60,000.00	0.00	0.00	0.00	60,000.00	0.00	0.00
04/05/2014	2015	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00
04/05/2014	2015	163,740.00	0.00	0.00	0.00	163,740.00	0.00	0.00
04/05/2014	2015	750.00	0.00	0.00	0.00	750.00	0.00	0.00
04/05/2014	2015	8,000.00	0.00	0.00	0.00	8,000.00	0.00	0.00
04/05/2014	2015	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
Totals		16,121,731.00	15,749,241.00	0.00	10,000.00	362,490.00		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

WENHAM

Dianne K Bucco, Town Clerk, Wenham, 978-468-5520

11/10/2014 12:36 PM

City/Town/District

Clerk

Date

Wenham Fire Department Report ~ 2014

There were 796 incidents this year, with a breakdown into the following categories (as established by the National and Massachusetts Incident Reporting system):

<u>Incident Type</u>	<u>Number of incidents</u>	<u>Percent of total calls</u>
Fire	13	1.63
Severe Weather/ Lightning Strike	1	0.12
Rescue; Emergency Medical Services	382	47.99
Hazardous Condition	43	5.40
Service Call	138	17.66
Good intent	57	7.16
False alarm & False calls	160	20.10
Special Incident	1	0.12
Unknown	1	0.12

The Fire Department has had a very active year; our emergency responses continue to increase.

Throughout the year, the Department led important educational programs. Firefighters hosted the annual Fire Day at the Wenham Village Improvement Society's summer program in August. This year the Fire Department also brought the program to Pingree Park for the Town's Recreation Department summer program. Fire Day combines fire safety education with relays and fun with foam delivered through the fire nozzles. As has become an annual custom, the Fire Department led training for the residential staff at Gordon College. The college students rotated through stations of fire-related activities ("smoke filled" dorm rooms, a stove fire, fire extinguisher training).

In August, the Department hosted an Open House. Fire safety and "Jaws of Life" demonstrations were provided and a "Smoke House" offered an opportunity for realistic simulations.

The Wenham Fire Company donated a Jaws of Life tool to the Town. They were able to purchase this with the generous donations from the citizens of the community. I would like to thank all the members of the Fire Company for their continued support.

Fire Prevention Week in October was particularly busy. The State's S.A.F.E. Trailer was brought to Wenham again this year to support the fire safety program in the elementary schools. Children were able to practice "stop-drop-and roll" and evacuation techniques in a controlled environment. In addition, students learned about matches and lighter safety. The family Open House / Papa Gino's Pizza evening program is an important and well-attended extension of the school day programming. The firefighters donated their time to make both days a great success, and local vendors donated the food.

Training is a critical element of a Call Fire Department. Numerous in-house training sessions were organized and led by the officers. In November Lieutenants Gary Blaney, Tom Curran, Jeff O'Brien, and Robert Wallace attended a National Incident Management Command Systems course. All of the department's Emergency Medical Technicians attend ongoing classes and refresher classes to maintain their National Certifications. Given that they all have full-time jobs and family obligations, they should be commended for their efforts to become better trained firefighters. The Fire Department is always looking for new members. We would prefer Wenhamites but will certainly look for candidates from the local area who may be interested.

As we conclude another busy year, I would like to thank other departments for their ongoing cooperation: Police, Highway, Essex County Regional Dispatch Center, Lyons Ambulance, the Town Hall Staff, and the Water Department. All of the firefighters, and administrative assistant Sue Hersee, maintain high standards of professionalism. As in the past, a Call Fire Department model relies on the commitment and hard work of numerous individuals. On behalf of the Town, I thank the WFD officers and firefighters for their ongoing dedication, energy, and enthusiasm.

Robert A. Blanchard, Chief
Wenham Fire Department

Memorial Day 2014



BOARD OF HEALTH - 2014

The Wenham Board of Health is responsible for the enforcement of State Sanitary Codes, State Environmental Codes, and Wenham Board of Health Regulations. Areas of responsibility include:

Mosquito Advisories, Pleasant Pond water quality monitoring, Emergency Beaver Trapping Permits, Food Establishment Permitting and Inspection, Disease Surveillance, Housing Inspections, Private Supply Wells, Semi-Public Swimming Pool Inspections, Recreational Camps for Children, Septic Pumping, Soil Tests, and Septic System Approval and Inspection.

The Wenham Board of Health has combined its resources with the Hamilton Board of Health to conduct two seasonal flu clinics open to all family members and employees from the towns of Hamilton and Wenham.

We continue to partner with the thirteen cities and towns that make up the North Shore Coalition for Emergency Preparedness and participate in the Northeast Massachusetts Mosquito Control and Wetlands Management District, an important service which monitors the species of mosquito which inhabit the swamps of Wenham and provides the initial warning to the Health Department of any possible mosquito-borne disease.

The Board of Health continues to make funds available to the Council on Aging for health related activities.

The Wenham Board of Health issued the following permits and licenses in 2014:

Disposal Works Construction Permits:	26
Soil Evaluation Permits:	22
Food Service Permits:	13
Septic Installers License:	11
Septage Haulers License:	7

Gerald T. Donnellan, Chairman
Dr. Andrew Ting, Member
Alyson Preston, RN, Member

Gregory P. Bernard, Health Agent
Maribeth Ting, Public Health Nurse
Leo F. Cormier, Health Inspector
Mary Morrow, Permitting Coordinator

Highway Department

The Highway Department is staffed by ten dedicated employees who provide excellent service to the Town of Wenham. Our department's responsibilities are extensive and varied. They include burials and maintenance of the cemetery, maintenance of the town's buildings, parks, grounds and beach, School grounds and Athletic Fields, maintenance of all roadways and sidewalks, Borders to Boston Trail and the repair and upkeep of all town vehicles. Assistance is also provided to the Water Department when the situation warrants.

In early spring, the crew was busy preparing the five baseball fields for little League along with spring cleanup of the parks, Pleasant Pond, and preparing the Cemetery for Memorial Day Ceremonies, as well as spring clean ups at all schools with the Hamilton DPW. We are continuing our relationship with the school district in grounds maintenance with the Hamilton DPW.

This has been a challenging year as we have had 2 job openings with a need to fill them immediately. Our mechanic Sean Reed, an employee of seven years took a job at Endicott College and our Foreman of 4 years, George Ricker, went back to the private sector. These openings along with 2 family leaves caused us to be shorthanded most of the year. In addition to all of our mowing responsibilities we were still able to accomplish the following:

All crosswalks were painted and signs were replaced as part of "Operation Safety Net".

The Cedar St. sidewalk was completed along with a new crosswalk on Topsfield Rd.

10 Catch basins were rebuilt on Daniels Rd, Hilltop, Burnham, Parsons Hill, Birch, and Maple St.

At Pingree Park with donations from HW- Little League, HW-Soccer, and the Christ Church Parish Day School in Hamilton we were able to renovate the bathrooms and include a handicap bathroom where the men's room was. Many thanks to Mark Gates who coordinated this project.

Little League is also installing a batting cage which hopefully will decrease field usage in both towns.

With chapter 90 money we did a full depth reclamation project on Maple Street. This process grinds the existing pavement and by adding liquid emulsion it recycles what was there and 2 inches of new hot top finishes the surface. This process is good for the environment and saves money.

We were able to plant 9 trees and 9 arborvitaes and installed a flagpole at the Veterans Memorial site in time for the Nov. 11th dedication.

We received a \$1,500 from the Essex Heritage Partnership Grant and with CPA money a Kiosk was installed at the Rail Trail parking lot. Many thanks to Dave Read from the Topsfield Rail Trail Committee who spearheaded this project.

We have received a Green Communities grant for \$196,316 to convert our streetlights to LED which will save over \$50,000 in electricity annually, and reduce maintenance costs. This is an ongoing project which we hope to complete by next summer.

Due to the severe winter the state started the Rapid Recovery Program in which cities and towns received additional money through the Chapter 90 program to repair damaged roadways. We received \$22,000 and were busy grinding and paving many streets including Grapevine, Rubbly, Topsfield, and Cherry Street.

I would like to thank the Police, Fire, and Water Departments along with the Town Hall Staff for their help, support, and hard work and dedication of the Highway personnel. Communication and teamwork between departments is vital to the success of the DPW.

WENHAM DPW:

Bill Tyack, DPW Director
Keith Carter, Foreman
Bill Wildes, Driver Operator
Bob Viel, H.E. Operator
Donald Ganey, Driver/Operator

Michael Martin, Mechanic/Operator
Shawn Davis, Driver Operator
Travis Good, Group Leader/Operator
Aleah Gates, Administrative Assistant

BUILDING & GROUNDS MAINTENANCE:

Mark Gates, Facilities Director

Tree Removal on Main Street at the site of the Veteran's War Memorial



HISTORICAL COMMISSION / HISTORIC DISTRICT COMMISSION

The Wenham Historic District Commission issued 3 Certificates of Appropriateness for modifications to existing buildings, new construction, and signs within the Historic District in 2014. The certificates included:

1. An addition to the rear of the house at 202 Main Street
2. Temporary signs at the site of the new War Memorial at the old Car Barn Lot.
3. Gutters for the house at 79 Main Street

Historical Commission

On April 5, 2014 the Annual Town Meeting voted unanimously to modify the Wenham Historic District By-law to add a paragraph giving the Historic District Commission the powers and duties of an Historical Commission. This bylaw change was approved by the State Attorney General on September 11, 2014. The combined commission is now called the Wenham Historical Commission / Historic District Commission. The membership of the commission remains at it was prior to the by-law change, the same members with the same terms.

The impact of this by-law change will be small in the beginning. The prime responsibility of the Historical Commission will be to certify that properties and artifacts throughout the town for which CPA funds are being requested for preservation or restoration are "significant to the history and culture of Wenham". The Commission will also be required to assess the impact on the historic resources of Wenham of any state or federal project such as road expansions or cell towers.

In order to carry out these responsibilities the Historical Commission plans to conduct a survey of the town to identify the significant cultural and historic resources. Professional consultants will be engaged to conduct this survey. The Commission will be applying for a grant from the Massachusetts Historical Commission and CPA funds to fund this project.

Demolition Delay Law

The Commission had planned to put before the 2014 Annual Town Meeting a Demolition Delay Bylaw which would have given the Historical Commission the power to delay the demolition of an historic property for up to a year. During that time the Commission would attempt to persuade the owner of the property to find some way to preserve the historic structure. If no way could be found with the year, owner would be free to demolish the property. However because some of the legal complexities of the proposed by-law could not be worked out prior to the Town Meeting, the proposal was withdrawn.

The Commission plans to work with the Board of Selectmen on a revised version of the proposed by-law to be presented to the Annual Town meeting in April, 2015. The revised version will call for a delay period of six months.

The Signage By-Law

The Commission met several times with the Planning Board to review with them proposals for changes to the Town's signage by-law. The result was a new signage bylaw which made the Town's bylaw consistent with the Historic District guidelines for signs. This new bylaw was presented to the Annual Town Meeting in April 2014.

Trash in the Historic District

During the year, the Commission received several complaints about trash in the Historic District. Several businesses in the district were putting out large amounts of trash several days before the pickup day. The commission worked with the Town Administrator who contacted the businesses and resolved the problem.

Car Barn Lot Signs

The Commission now feels that since the front portion of the Car Barn Lot has become the War Memorial Park after the erection of the new War Memorial monument on that site, the site should no longer be used for temporary signs for town and school events. The Commission has been meeting with the Board of Selectmen to try to find a solution to this problem.

Commission Membership

Mike Therrien had to resign from the Commission when he joined the town Finance Committee. The Commission is grateful for Mike's service during the short period of time he was a member.

Mary Wood, a real estate broker, was appointed by the Board of Selectmen to fill the vacant position.

Jim Howard, Chairman (District Resident)

Don Bannon (Architect)

Lanse Robb (District Resident and Real Estate Broker)

Barbara Locke (Wenham Village Improvement Society)

Harriet Davis (Wenham Village Improvement Society)

Mary Wood (Real Estate Broker)

REPORT OF THE WENHAM HOUSING AUTHORITY 2014

The Board of Commissioners along with Paula Mountain, the Executive Director, are responsible for the administration of Enon Village at the Wenham Housing Authority; the complex for the elderly/disabled on Larch Lane and two four-bedroom houses for disabled adults also on Larch Lane. The Wenham Housing Authority also works closely with town authorities. Four of the five Commissioners on the Board are elected at Town Meeting. Each of the elected commissioners serves a five year term; these terms are staggered. The fifth Commissioner is appointed by the Governor.

Both the elderly complex at Enon Village and the two houses for disabled adults were built with state funds. The elderly housing complex receives no operating subsidy from the state and is self-sufficient in that it relies solely on rents for its operation. The state occasionally awards grants for specific projects.

The disabled housing is leased to Eliot Community Human Services, Inc. which pays a monthly rent to the Housing Authority. In return for the rent, the Housing Authority provides assistance from its Executive Director and the Maintenance Mechanic and is responsible for capital maintenance. Eliot Community Human Services, Inc. provides the staff for the residents' needs and undertakes preventative maintenance of the buildings. The rent received from Eliot Community Human Services, Inc. is set by the Commonwealth.

In 2010, The Department of Housing and Community Development awarded \$188,728.00 in Formula Funding to the Housing Authority to be spent over 5 years for capital improvements. As a result of this funding several projects were completed in 2014. The disabled houses at 85 & 86 Larch Lane were completely rehabilitated in a turn over for new tenants. Both houses received a complete internal painting at a cost of \$13,564; both the buildings at Enon Village and 85 & 86 Larch Lane are in the process of completing the replacement of some of the 60 plus external door, 22 doors were replaced at a cost of approximately \$63,000 of which \$30,000 came directly from the WHA operating reserves. An additional award through the 2014 Health and Safety Initiative was also received in the amount of \$11,000 which allowed additional sidewalk construction at unit 14, the repair of a catch basin and the construction of a paved area surrounding the dumpster and recycling shed. Outside of the formula funding the WHA completed with its own funds the complete re-stripping of the entire complex at a cost of \$3,295 and the installation of 8 external storm doors for all 4 handicapped/barrier free units at a cost of \$2,200

Both the tenants of the disabled residences and the elderly/disabled benefit from beautiful grounds at Larch Lane which are maintained by the maintenance staff of the housing authority. Enon Village Tenants also contribute to the beautification of the grounds through their flower planting and gardening. There are 24 garden plots available to tenant's who register for one. This is done on a first come basis. If after a one (1) month sign up period for our tenant's there are any plots available they are opened up to seniors in Wenham and Hamilton community depending on availability. The tenants have also constructed a horseshoe pit area which sees much activity.

Enon Village Elderly/Disabled Housing

Anyone interested in elderly/disabled housing must complete a standard application and have an income below \$47,450 for one person and \$54,200 for two people. A waiting list is maintained with current residents of Wenham receiving a preference. Rent is calculated on 30% of gross income with utilities included.

The Council on Aging's van service is well-utilized by the tenants at Enon Village. The Housing Authority and the COA sponsor YOGA classes for Wenham seniors held at Enon Village on Tuesday mornings. On Friday afternoons BINGO is also well attended.

Once again, we express our appreciation to the Police, Fire and Highway departments for their continued concern and care on behalf of the Enon Village residents. The Executive Director works with the WSSH Committee, Senior Care and other agencies to ensure that tenants have access to needed social services.

The Board of Commissioners meets 12 times per year on the second Thursday of the month in the community building at Enon Village at 7:00 PM.

If anyone is interested in visiting the facilities at Larch Lane or has questions, please contact the Executive Director at 468-1532.

Don Luxton, Chairperson	Paula Mountain, Executive Director
Bruce Blanchard, Vice- Chairperson	Christopher Cerino, Maintenance
Jean Rouse, Commissioner	David Mollica, Groundskeeper
Arthur Burt, Treasurer	Jessica Sadoway, Admin. Assistant
Elizabeth Craig-McCormack, State-Appointee, Vice Treasurer	

State Representative - Bradford Hill



REPORT OF THE BUILDING INSPECTOR

A total of 104 building permits were issued in 2014. The total amount of building permit fees collected amounted to \$25,600.

A building permit should be obtained for work performed on all buildings. This ensures that the work will be done according to the Mass Building Code and that the contractor has the proper licenses and insurances required.

CHARLES BRETT
Building Inspector

REPORT OF THE PLUMBING AND GAS INSPECTOR

A total of 126 permits were issued in 2014. The total amount of plumbing and gas permit fees collected amounted to \$6,728.00.

Plumbing fees are as follows: \$60 for new construction (plus \$5 per fixture); \$30 replacement fixtures (includes 3 fixtures); minimum fee \$30.

Gas fees are as follows: \$60 for new residential construction (plus \$5 per appliance); \$35 minimum fee required.

KEVIN DASH
Gas & Plumbing Inspector

REPORT OF THE ELECTRICAL INSPECTOR

A total of 122 electrical permits were issued in 2014. The total amount of electrical permit fees collected amounted to \$11,621.00.

Permit fees for new construction, additions, and remodeling are \$10 for the first \$1,000 of estimated building costs as determined by the building inspector and \$3 for each additional \$1,000.

In order to obtain an electrical permit the licensed electrician must submit proof of liability insurance including completed operations coverage, or a signed waiver from the building owner.

ROBERT. B. BROWN, JR.
Electrical Inspector

Iron Rail Commission

The Iron Rail complex continues to provide support to townspeople through use of the property by town groups such as the Boy Scouts and Youth Soccer, a site for the Department of Public Works operations, open space for wildlife and swamps to naturally help maintain a clean watershed.

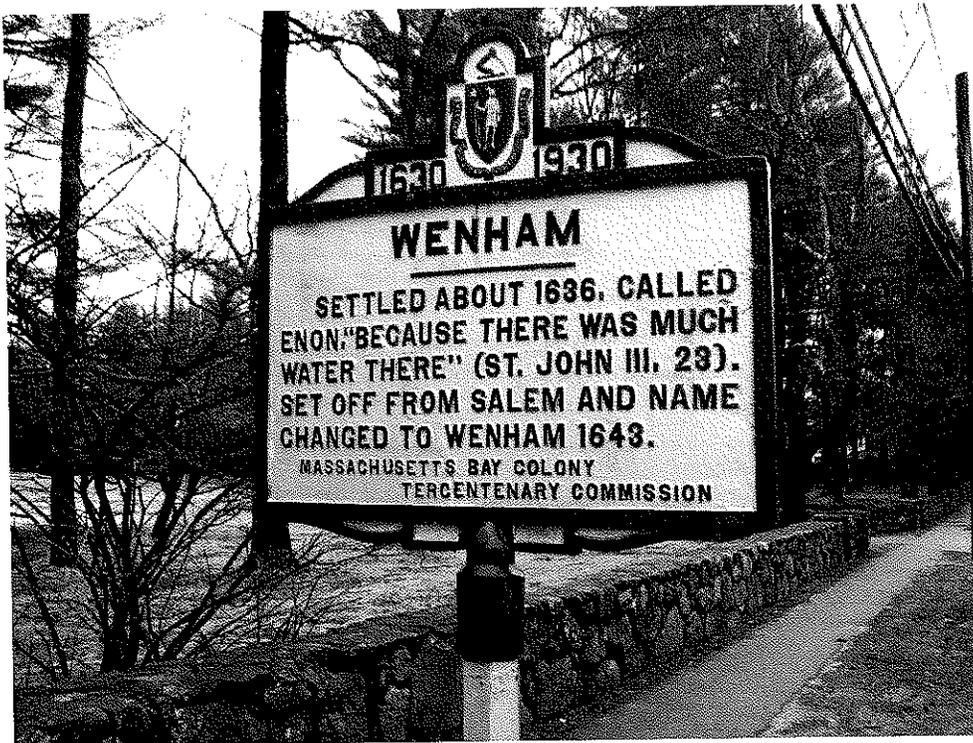
Bill Tyack manages the mechanics of the main Iron Rail Building and Mark Gates makes repairs as needed. Fire Alarm upgrades were completed and repairs to the roof copula were completed.

Other capital improvements projects that are in the future are: Heating and Air Conditioning upgrades and the Main Building Roof Replacement.

Rental income was down due to capital improvement expenses and rises in other costs. Building space is not fully occupied. A new long term lease with the Youth Soccer has been finalized. Other tenant leases are in the process of upgrading through legal counsel.

We continue to look for additional members to serve on the commission

Ted Batchelder, Chairman
John Clemenzi
Albie Dodge



Hamilton-Wenham Public Library

During 2014, the Hamilton-Wenham Public Library staff was busy serving the informational needs of the citizens of our two towns and surrounding communities.

Some of the building projects this year included staining the building, repairing elevator issues and creating a wired hub in the local history room to accommodate groups meeting with individual laptops. The town of Wenham received a State Green Communities Grant that will provide an upgrade to the exterior lighting at the library.

In 2014, the library circulated 241,561 items. Our meeting rooms (including some programs that were offered offsite) were used by community groups and library programs a total of 1,361 times. The library offered 396 adult programs, 99 young adult programs, and 400 children's programs. Our reference department answered 18,325 reference questions and our study rooms were used a total of 2,167 times. Our Overdrive downloadable E-book and audio book circulation increased from 1,433 in 2011 to 5,254 in 2014.

The library received a \$1,000 grant from the Howard P. Colhoun Family Foundation which was used to buy audio materials for adults, including PlayAways and MP3-CDs. One of Holly Meade's beautiful illustrations now hangs in the children's room, kindness of a generous donor. We continue to host six two-month art displays featuring exquisite local talent. Computer classes, digital drop-ins and 3-D printer workshops continue to benefit our patrons. In January, we look forward to launching our new dynamic library website using WordPress.

We showed many films and welcomed wonderful authors including: Hank Phillippi Ryan and Andy Martinez, author of *The Pier at the End of the World*. The library also hosted and ran many popular book groups. A grant from First Church Wenham allowed us to offer a program on tide pools for the children. Youth programs included a wide spectrum of offerings such as: *Toe Jam Puppet Band*, *Blue Star Planetarium*, *Historical Swords*, and *Mousetrap Science*. The Wednesday afternoon Minecraft Club has expanded to become the MAGE (Minecraft and Assorted Games for Everyone) club. We partnered with Lisa Cheney to offer a multitude of valuable preschool programs. Librarians Kim Claire and Lorraine Der visited the schools to give book talks and introduce students and faculty to the resources available at our library and on our website. We hosted a field trip for all fifth grade classes to teach students how to use library resources and find materials and we offered continual assistance with homework assignments.

In July we were awarded a \$7500 LSTA (Library Service and Technology Act) Grant: *Science is Everywhere: Its Hands-on at Your library*. During December, many science displays were exhibited throughout the library on loan from patrons, the HWRHS, the Audubon Society and Goddard Technologies, Inc. In 2015 we will be offering many science programs for all ages but especially targeted to middle-school age children. The grant will provide materials for these programs as well as new science books and DVDs for the collection.

We thank our dedicated volunteers who assist in all library departments. Most of our programs are funded by the generous support of the Friends of the Hamilton-Wenham Public Library who work tirelessly to support our library. The Friends purchased supplies for the 3-D printer, two

iMacs for the public, new Mouse Pads for the public computers, a Nexus and an iPad. They also now accept credit card payments at their book sales. They worked with a designer to create a professional logo which is on their website at www.friendsofhwlibrary.org and on all of their materials. They continue to provide the following museum passes for the public to enjoy: Boston by Foot, Children's Museum in Boston, Cape Ann Historical Museum, Concord Museum, DeCordova Museum in Lincoln, Department of Conservation and Recreation, Harvard Museum of Natural History, House of Seven Gables, Institute of Contemporary Art, Isabella Stewart Gardner, JFK Library and Museum, Museum of Fine Arts, Museum of Science, New England Aquarium, Orchard House, Peabody Essex Museum, Strawberry Banke, Wenham Museum, and Zoo New England. Patrons can call to reserve passes or access the remote sign-up on our website. In 2014, patrons reserved museum passes 1,655 times.

In 2014 the library added *Grzimek's Animal Life Encyclopedia* in print and online, the online *Chilton Library* for car repair, the *Gale Testing and Education Reference Center* and the *Gale Virtual Reference Collection* featuring over 800 nonfiction E-books. These products enable patrons to access many library resources on a 24/7 basis. We continue to list our programs and events on our website at www.hwlibrary.org. Patrons can order library materials from home through the Evergreen software and access many electronic resources. The statewide databases, including the *Encyclopedia Britannica*, now support geo-location, so Massachusetts patrons can access them even without a library card. We also offer our Hamilton and Wenham citizens' access to *Ancestry.com Library Edition*, *American Ancestors*, *Safari Books Online*, and two geography databases, *Magill's Medical Guide*, *Booklist Online* and *Cypress Resume*. We also have access to the consortium-wide collection of downloadable E-books and audio books via Overdrive. We continue to offer *Universal Class*, a program that allows Hamilton-Wenham citizens to enroll in over 500 classes at no charge. We continue to use *Constant Contact* for creating a professional e-letter. Patrons can sign up for the newsletter either by going to our website or calling us at 978-468-5577.

The patrons of our library are wonderfully supportive and have great ideas and suggestions for their library. The trustees, staff and I look forward to an exciting array of library programs, services and collaborations in 2015.

Respectfully submitted,
Jan Dempsey, Library Director

Hamilton-Wenham Public Library Board of Trustees

The Trustees' goals for the year 2014 were the following:

- Continue to work for salary increases and an acceptable Step system for the Library employees
- Re-evaluate the bylaws and regulatory documents that constitute the foundation of the Trustee's mission and practices
- To become more visible to the library patrons and to clarify their understanding of our purpose as Trustees
- To recruit interested parties as potential Trustees to fill future vacancies in 2015 and beyond
- To continue to support the Library's interests and its Director

This past year's main focus has been a continuation of effort begun in 2013 to achieve parity in salary for professional Library staff. Due to the Hamilton Salary Study delays and lack of resolution at the time of this writing, a Step system has not yet been implemented to ensure that the Library staff members receive comparable compensation and competitive salaries in sync with other public libraries' professional staff. We will continue in this effort throughout 2015.

We have reviewed and reworked several sections of the bylaws and through the combined effort of Gwen Holt (Trustee) and Jan Dempsey (Director) we are well on our way to an updated set of bylaws and policy statements. We have also written up a policy for new Trustees Appointments which was requested by the Wenham Board of Selectmen. That will be sent to the BOS for approval this week.

Last year we held our first "Meet the Trustees" event in February during Library hours. We found it a successful way to raise awareness of the Trustees' role and purpose. We are planning another such "meet and greet" in February 2015.

Judy Bubriski has become our newest Trustee, replacing Doris Gallant in September. This coming election we will need to find a replacement for Annette Janes, a longtime and dedicated Trustee. Annette has been an invaluable Trustee and mentor to all of us. She will be very much missed.

The Trustees continue to actively support the Library. Earlier this year when the idea of constructing the new Recreation Pool adjacent to the Library was proposed, the Trustees were active in their opposition due to the deleterious effects this action would have on the Library premises and operation.

We feel that we have become as a group an active proponent and protector of the Library and are looking forward to a year where we can continue to strengthen its role in the community and support the Director in her efforts toward continual improvement in this remarkable and unique institution.

Financial Information:

In FY14:

- The library received a \$7500 Library Services and Technology Act grant,
- \$2,491 in Trust Fund income,
- \$2,802 in monetary gifts,
- \$500 in matching funds from the Local Cultural Council and
- \$17,248 in Library State Aid.
- Trust fund income was used for library materials and staff development and gift funds were expended on library programs, postage for interlibrary lending and library materials.
- The Local Cultural Council grants were matched by The Friends of the Library to provide two family programs during the summer reading program.
- The State Aid funds were used for technology (hardware and software), a DVD, Blu-Ray and CD repair machine, the subscription for Universal Class for library patrons, microfilm of the Hamilton-Wenham Chronicle, staff development, library promotion and other library materials.

Respectfully submitted,

Margaret Whittaker, Chair
Judith H. Bubriski
Gwen D. Holt
Annette V. Janes
Madelyn C. Liberti
Patricia K. Purdy



Planning Board

The Planning Board is established under the provisions of MGL Chapter 41, Section 81A. The Board consists of five members, one member to be elected each year at the Annual Town Election. The Board implements the rules and regulations governing the subdivision of land, site plan review, and special permits according to the Wenham Zoning Bylaw and MGL Chapters 40A and 41 s81.

The Planning Board acted on a variety of items throughout the year. A site plan review was completed for a new dormitory at Gordon College. Two ANR (Approval Not Required) plans were reviewed and endorsed. A two lot subdivision was approved on Main Street, resulting in one new building lot. A second three lot subdivision was reviewed over the course of many months and was ultimately denied. After significant pre-application discussions, the Board has begun the formal review of a proposed 18 lot subdivision on Dodges Row. The Board also spent numerous meetings considering a proposed cell tower on Monument Street. The applicant eventually withdrew the special permit application request.

Board member Virginia Rogers continued her role as a member of the Community Preservation Committee, and sought input from other members to bring back to the CPC for consideration.

After working together with the Historic District Commission, Section 7 of the Zoning Bylaw which controls signs in Town was revised and successfully adopted at Town Meeting.

Chairman Geikie and staff Emilie Cademartori continued to work with the Hamilton Development Corporation (HDC) and planning staff from the Town of Hamilton on economic development opportunities in the Hamilton Wenham village area. The Metropolitan Area Planning Commission completed the Hamilton Wenham Village Vision and Action Plan. A wastewater consultant was hired and completed a sewer feasibility study. As of years end, the HDC is exploring possible design review and zoning changes. Pedestrian and transportation improvements are still being investigated as well.

David Geikie Donald Killam

Virginia Rogers Stephen Kavanagh

Minot Frye

Police Department

I, Chief Thomas C. Perkins, herewith submit the Department's Annual Report for the year 2014.

For the Police Department 2012 was clearly a year of change. 2013 was characterized as a year of stabilization. I would have to describe 2014 as the year of restoration and adjustments. I am pleased to report that in 2014 we continued to see restorations in areas such as grant allocations and training at the State Level. For the first time since the economic decline, we have seen in-service training return to the Police Academy level. Since 2009 this extremely vital program was not funded and therefore not offered by the State; however the training mandates continued and increased as well. Although I support the increased mandates, to do so without providing said training, created one of our greatest challenges to Police Administrators. Due largely to the collective efforts of the Massachusetts Chiefs of Police and our local representatives, every member of the Department will be returning to the Police Academy this fiscal year for 32 hours of required up to date training. This vast improvement came at a time that was crucial to our most challenging endeavor to date, seeking State Accreditation status. It is with great pride I include in this report that this successful endeavor was achieved on October 2nd 2014. The Wenham Police Department became one of just fifty-one departments across the Commonwealth to receive such an honor. All rules, regulations, policies and procedures were vetted against best policy standards and scrutinized by Law Enforcement professionals from across the State. We will now begin preparing for re-accreditation in three short years, at which time we must display documentation that we have been training, following, and when necessary, rewriting policies in an effort to keep as up to date and professional as the residents of Wenham have come to expect. Every member of the Department participated in this two year process in one way or another, but without the efforts of Captain Jeff Tobey, we would not be in the company of such professional Police Departments as we are.

Periodically throughout the year, Fire Chief Bob Blanchard and I have given talks to different senior groups. One concern that was repeatedly stated was that of pedestrian safety. Between the months of April and September, Officers participated in a State funded grant to promote and enforce pedestrian safety within our community. Officers worked many hours performing enforcement operations at busy crosswalks throughout the town. Additionally, new crosswalk warning signage was purchased with the grant and two crosswalks were added in Town. Also, helmets were obtained for youngsters who may need bicycle helmets. Officers performed bicycle safety talks at the WVIS Playground program and the Buker School, where a bike rodeo was performed and awards given. Any resident interested in obtaining a bike helmet is encouraged to contact Officer Bill Foley at wfoley@wenhamma.gov. I would like to thank Officer Foley for going the extra mile with this program and promoting safe biking habits to the children of Wenham. Also resulting from the Chief's meeting with residents is a new program in conjunction with our Council on Aging. **Operation Safe Watch** is being led by Officer Chad Labrie and allows residents, or family members of residents, to give vital biographical data to the Police Department in advance of anyone displaying signs of forgetfulness, dementia, or Alzheimer's resulting in going missing. Clearly, this effort is sure to save precious time in the early stages of a missing person situation. Any interested parties are encouraged to reach out to Officer Labrie for further information at clabrie@wenhamma.gov

We continued our agreement with the Regional Essex County Communication Center during 2014. The RECC Center is now operating with five communities up and running as well as taking cellular calls for most of the North East. I would like to thank Director Dubas and his staff for the continuing partnership our agencies share.

The year 2014 saw the end of a loyal companion for the Wenham Police Department. We took our last Ford Crown Vic cruiser out of front line service. The line discontinued in 2011 after being the number one model used for police cruisers for over thirty years. This came as no surprise to law enforcement as plenty of notice was given. Our Department did its due diligence and tested several different possible replacements. I am pleased to report that our most recent addition to the fleet is meeting and exceeding our needs and expectations. It has a dramatically different look than the Crown Vic sedans, as it is more of a crossover vehicle. It is particularly worth noting that this patrol vehicle arrived at no cost to the taxpayers of Wenham. This came as a result of ongoing discussions with Gordon College, our Finance Committee and Selectmen concerning their impact on Town services (particularly public safety). Gordon made a substantial donation and funded the total amount for the cruiser, emergency equipment and graphics totaling \$38,000. I am truly grateful for such a gesture and look forward to our continued partnership with the College. I would like to thank Officer William Carney for his outstanding job in spec'ing and coordinating the production of this vehicle. It is perhaps the first vehicle delivered to the Department since I have been a member that seems to please everyone! Great job Bill!!

Towards the beginning of 2014, we discovered our service weapons were approaching their replacement age. This is not only based on years of service, but the estimated amount of action of the weapon itself. As previously mentioned above, our training requirements have been increasing in recent years. We now find ourselves performing firearms related training at four times that of what it was only a decade ago. This is largely due to violent school and workplace shootings which continue across our nation. After some research on the issue, we discovered to just replace our side arms outright would cost us upwards of \$12,000. Working together with our Training Coordinator Sergeant Chris Machain and area Departments, we joined a regional collaboration whereby State funds were used to utilize a high tech simulator geared specifically for law enforcement shooting scenarios. This allowed us to decrease our ammunition purchase for this fiscal year. That, combined with negotiating an outstanding trade-in price for our well maintained side arms, allowed us to replace every Department service pistol within our allotted firearms budget, thereby preventing a costly capital request for the next fiscal year. I applaud Sergeant Machain for his tenacity and for thinking outside the box to solve such an issue in the middle of a budget cycle.

In conclusion, I would be remiss to not comment on the feedback from residents on their desire to be better informed of the Department's activity. As we continue to explore new and old means of communication, I am glad to report some major steps the Department has taken this year in the right direction. Again, through regional collaborations to assist in cost savings, we have taken part in a public relations endeavor where we have opened our own Twitter account and tied it directly to our own very user friendly news portal web site. At **wenhampd.com** you can find our latest press releases and notifications. It will also guide you in a multitude of ways to contact the Officers and Staff of the Department. We encourage Residents of all ages to take advantage of these more modern forms of communication that honestly, our senior staff and I are adjusting to as needs arise. For assistance or questions please contact the Departments Public Information Officer, Sergeant Jon Gray at jgray@wenhamma.gov. Our Reverse 911 program through the RECC is slated to go live in the early months of 2015, at which time we will have a twenty four hour staffed **emergency** notification system for the first time.

I would like to thank Chief Blanchard and Superintendents Tyack and Mansfield for the cooperation between our Departments throughout the year. As always, it has been a pleasure working together. I would also like to thank the Town Officials and Residents for the outstanding support this Department receives each year. Without this combined effort, many of the above mentioned successes would not have been possible.

Respectfully Submitted,

Chief Thomas C. Perkins

Statistics for the Wenham Police Department - 2014

Total calls for service	25,748
Total arrest & Summons	105
Total Motor Vehicle Stops	1126
O.U.I. Drugs & Alcohol	20
Protective Custody's	3
Solicitor Permits	12
LTC's & FID's	43
Restraining Orders	8
Medial Aids	341
Rapes	2
Robbery	1
Burglary, Breaking & Entering	3
Larceny-Theft	14
Motor Vehicle Theft	0
Recovered Motor Vehicles	0
Assault	5
Drug Law Violations	15

New Police Vehicle purchased with money donated by Gordon College



Hamilton-Wenham Recreation Department

The Hamilton-Wenham Recreation Departments mission is to provide a wide variety of programs designed to improve the quality of life for residents by meeting physical and recreational needs. We promote life long lessons through play, education and community wide events. The Hamilton-Wenham Recreation Department is overseen by a Joint Hamilton and Wenham Recreation Board. The Board is comprised of three Hamilton residents and three Wenham residents.

Here are some highlights from the Recreation Department for the Calendar Year of 2014.

- ❖ Introduced new website which has given the programs more exposure and on-line registration capabilities.
- ❖ Updated the format of our seasonal brochures to make them more user friendly and attractive.
- ❖ Participations in programs saw a significant increase, with over 1200 people of all ages enjoying our many programs.
- ❖ New program offerings this year included Youth Volleyball, Youth Badminton, Photography, Financial Aid Seminars, Boating Safety, and Ooey Gooey Arts & Crafts among others
- ❖ Undertaken two major initiatives of the Recreation Master Plan. Veteran's Memorial Pool Project and the Artificial Turf Field.
- ❖ We participated in Pumpkin Fest which brought together families from both communities to enjoy a day of pumpkin carving, arts and crafts, and the much anticipated costume parade, where children walk through downtown and trick or treat at local businesses.
- ❖ Using Hamilton CPC Funds, replaced fence along large baseball diamond at Patton Park
- ❖ Refurbished bathrooms at both Pingree and Patton Park.
- ❖ Refurbished Patton Park Basketball Courts
- ❖ Refurbished the Gym Floor at the Hamilton Wenham Recreation Center

We continue to provide effective customer service to all of our participants and strive to reach outside the box looking for new programming ideas.

Respectfully Submitted

Sean Timmons
Recreation Director



HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT

5 School St. Wenham, MA 01984

Michael M. Harvey, Ed.D.
Superintendent of Schools

In the 2013-14 school year, the Hamilton-Wenham Regional School District continued to provide students from Hamilton and Wenham with one of the best educational opportunities in the Commonwealth of Massachusetts. Hamilton-Wenham Regional High School graduated 180 members of the Class of 2014 in June. 95% of these students went on to pursue study at institutes of higher learning. The Hamilton-Wenham Regional High School was also named by the College Board to the 2014 Advanced Placement District Honor Roll for increasing student access to and performance on Advanced Placement Tests.

The District also saw several changes in leadership over the 2013-14 year. The School Committee welcomed one new member, Stacey Metternick. Roger Kuebel was re-elected along with William Dery, and Lawrence Swartz to fill an unexpired vacated 2 year term. William Wilson was elected to the position of Chairman and Sheila MacDonald as Vice-Chair.

The District also celebrated the contributions of several staff members during the 2013-14 school year. Four faculty members Dede Johnson, Wendy Campbell, Althea Cranton, and Adelaide Liporto, celebrated their retirement from the District in June of 2014.

In closing, I would like to thank the Communities of Hamilton and Wenham for their continued support of the educational mission of the HWRSD. The successes of the students of the District are a direct result of the high value the communities place on education. On behalf of the administration, faculty and staff of the HWRSD, I promise we will continue to do our best to live up to this commitment and provide our students with an education that will ensure they are prepared to meet the challenges ahead.

Knowledge

•

Responsibility

•

Respect

•

Excellence

HAMILTON-WENHAM REGIONAL SCHOOL DISTRICT COMMITTEE
5 School Street, Wenham, MA 01984

	<u>Term Ends</u>	<u>Year Elected</u>
Jeanise Bertrand 28 Perkins St, Wenham 01984	2016	2013
Stacey Metternick 3 Dexter Lane, Wenham 01984	2017	2014
William R. Dery PO Box 2142 - 356 Chebacco Rd, Hamilton 01982	2017	2014
Deborah Evans 12 Porter St., Wenham 01984	2016	2013
Roger A. Kuebel 30 Juniper Street, Wenham 01984	2017	2014
Barbara K. Lawrence 45 Willow Street, Hamilton, 01982	2015	2012
Sheila B. MacDonald 56 Cherry Street, Wenham, MA 01984	2015	2012
*Lawrence D. Swartz 11 Conrad Circle, Wenham, MA 01984	2016	2014
William W. Wilson 36 Howard Street, Hamilton 01982	2015	2012

*Terms are 3-year terms unless otherwise specified
Terms begin as of the first School Committee meeting after the Election Day. Terms end as of the Election Day in the month of April.

EASTERN ESSEX DISTRICT DEPARTMENT OF VETERANS' SERVICES

This department is charged under Chapter 115 Massachusetts General Laws with providing services to veterans, their survivors and dependents. Principal workload under state law includes the administration of aid to veterans and dependents. Communities fund this program, which is subsequently 75% reimbursed the following fiscal year by the Commonwealth. This is a need based program and the department is required to conduct periodic comprehensive review of the cases to insure no substantive facts have changed, while working with the veteran to identify alternative or long-term solutions to individual circumstances. During the calendar year one Wenham veteran was on this program. Under state law the department also assists qualified veterans to obtain bonuses, and qualified veterans, widows and parents to obtain state annuities, property tax abatements, and other benefits.

The Veterans' Services program also mandates extensive interaction within the federal community, principally with the Department of Veterans' Affairs. The Veterans' Service Officer (VSO) assists veterans and their dependents in filing for pensions, service connected injury/illness compensation, dependency indemnity compensation for survivors, VA healthcare enrollment, insurance claims, decedent claims, and many other issues. Federal benefits processed by this department are paid directly to those eligible to receive the assistance or entitlement.

Additionally, the department interacts within the federal community to correct military records, obtain needed documentation and insure veterans/dependents receive awards and recognition to which entitled. The VSO also assisted the Wenham Veterans Memorial Committee in its efforts to develop an appropriate recognition to Wenham veterans serving during periods of war.

The Director and the Assistant to the Director advocate for veterans' on issues at the local, state and federal level, interact with elected and appointed officials on issues, and work with local organizations in serving the community. The department also provided information, assistance and guidance for citizens in determining their needs for Medical insurance.

On May 1, 2014, Terrance Hart, the Director of Veterans' Services for the last 15 years, passed away un-expectantly but peacefully. In October of 2014, Ryan Lennon, the former Director of Veterans' Services for Lexington-Bedford was hired.

The Eastern Essex District is composed of the Towns of Essex, Georgetown, Hamilton, Ipswich, Rowley, Wenham and West Newbury. A Board of Directors consisting of one selectman (or designee) from each town maintains oversight. Mr. John Clemenzi is the Wenham member of the Board of Directors.

Ryan P. Lennon
District Director

WENHAM VETERANS MEMORIAL COMMITTEE

During 2014, bids for the Monument, Bronze Plaques and Granite Pavers were solicited and awarded. We held a ground breaking ceremony on May 12, 2014. Construction started shortly thereafter and was completed in October, 2014. The official dedication was held on Veteran's Day, November 11, 2014 and was extremely well attended. Everyone seems to feel that the new Veterans Memorial is an asset to the center of town and a fitting memorial to thank our veterans. The committee's joy in finally getting the Memorial erected, however, was dampened by the loss of one of our most dedicated members. Howard Morong passed away in August, after a long battle with cancer. It was a shame that Howard could not see the Memorial standing.

We are working towards completing the project in the Spring/Summer of 2015. This will finish the landscape portion, adding walkways, shrubs, flowers, grass, granite curbing and benches to make this a complete park that can be appreciated and enjoyed by all. Additional funds are still needed. Anyone wishing to make a donation can send it to: Veterans Memorial Gift Fund, 138 Main St., Wenham, MA 01984, Donations are tax deductible.

On behalf of all veterans, and those who remember their service to our nation, we thank you for your support for this project.

Wenham War Memorial Committee:

Bruce D. Blanchard, Co-Chairman

Peter A. Hersee, Co-Chairman

Robert Blanchard

Steven Kavanagh

Dean Pedersen

Thomas Tanous

Albie Dodge

Howard Morong (deceased)

John F. Perkins

Bill Tyack



WENHAM WATER DEPARTMENT

Supplying the residents of Wenham with safe, clean drinking water that meets or exceeds government standards remains our primary focus. Our second priority is our continuing effort to support community-wide water conservation.

During 2014 we conducted tests for substances such as nitrate/nitrite, disinfection by-products, volatile organic compounds, perchlorate, gross alpha particle activity and secondary contaminants. All were found to be non-detectable or below state and federal levels.

Starting in 2014 and in an effort to reduce paperwork, MassDEP has allowed for the electronic delivery of Wenham's consumer confidence report. The electronic report may be found on the Town's website at <http://www.wenhamma.gov/2013ccr.pdf>

As with previous years, mandatory water conservation took effect on May 1st and remained in effect until September 30th. Due to low flows in the Ipswich River a complete outdoor watering ban was required from June 25th until September 30th. We would like to thank the residents of Wenham for their efforts towards reducing our non-essential outdoor water use.

Maintenance of the Wenham Water System is an ongoing process. Ten water main leaks were identified and repaired this past year. The water distribution system as a whole is still in very good condition and not in need of large scale infrastructure replacement.

Water meter replacement continued in 2014, with two-thirds of the Town now having new meters. Upgrades and replacement of the remaining meters will continue until the town-wide upgrade program is complete.

We also replaced one fire hydrant and rebuilt two fire hydrants this year that were found to be in poor working order. We will be continuing with a yearly replacement program as many of the existing hydrants were installed fifty to sixty years ago.

As always, we would like to thank the many town officials, fellow employees and residents who help to keep Wenham water flowing and safe. We will continue to pursue all means to improve the quality of the water and maintain a safe reliable distribution system.

Ernest C. Ashley, Chairman
Richard K. Quateman, Commissioner
Paul E. Mendonca, Commissioner

Erik G. Mansfield, Superintendent
Leonard K. Tuneburg, Operator
Mary Morrow, Administrative Assistant

WATER DEPARTMENT STATISTICS

	<u>2013</u>	<u>2014</u>
TOTAL WATER PUMPED	131,190,000 (Permitted withdrawal: 142,350,000)	133,699,000
MAXIMUM DAY	717,000	664,000
HARDNESS (Calcium)	190.0 mg/l	180.0 mg/l
MILES OF WATER MAIN	28.75	28.75
FIRE HYDRANTS	215	215
WATER SERVICES	1, 161	1, 161
NEW SERVICES ADDED	10	0
METERED WATER SALES	\$438,033.00	\$437,691.00
OTHER INCOME	\$12,960.00	\$37,625.00
TOTAL INCOME	\$450,993.00	\$475,316.00

WENHAM ISSUES OF SOCIAL SERVICE HELP

The Wenham Issues of Social Service Help (WISSH) was established in 1979 to assist Wenham residents experiencing an emergency financial situation. Members are appointed by the Board of Selectmen. Along with emergency financial assistance, WISSH is a referral agent for Wenham residents who are in need of help with food, medicine, insurance, utility bills, and fuel assistance. The committee has established quarterly meetings which are held at the Wenham Town Hall. Meeting dates and times are posted at Wenham Town Hall.

As of June 2013 and after 3 years of serving on the board, Linda Rich has taken over as Chair for Melanie D'Orio, former WISSH Chair. Marisa Bartlett has moved into Vice-Chair after joining the board along with Ann Brainard and Julie Clay. WISSH continues to have a direct confidential phone line via town hall; the number is 978-468-5520 x 9. There is also an email address; www.wish@wenhamma.gov Messages may be left and the board chair will return all calls and emails. A financial screening is completed for each request to determine eligibility for assistance. Strict confidentiality is maintained by using a number-coded system to transact all financing.

EMERGENCY FINANCIAL ASSISTANCE: In 2014, 15 requests for emergency financial assistance were processed. Of those, 3 were a single parent, 6 were disabled citizens and 6 others were seniors.

Funding for WISSH comes from the generosity of town residents who respond to the Board's "as needed" appeal for financial support. WISSH does not receive funding from the Wenham Town Budget so we are dependent on our generous residents who respond to our letter. WISSH has not sent a letter requesting financial support to the town since 2009. We did send a WISSH brochure in the February water bill but no appeal was done. Finally, thank you to our selectmen and Town Administrator for their help and support this year.

Respectfully submitted,

Linda Rich

COMMITTEE MEMBERS:

Linda Rich, Chair

Jane Pederson

Maureen Whitman

Marisa Bartlett, Vice-Chair

Donald Killam

Tom Tanous

Trudy Reid

Maribeth Ting

Ann Brainard

Cal Perkins

Julie Clay

ZONING BOARD OF APPEALS

The Wenham Zoning Board of Appeals hears and decides appeals and petitions for variances and special permits from regulations governing dimensions of yards and areas and all other regulations stipulated under the Zoning By-Law and Massachusetts General Laws, Chapter 41, s81. Additionally the Board hears requests for Comprehensive Permits, under Chapter 40B s20-23.

In addition, the Town of Wenham Zoning By-Law delegates the responsibility for issuing different types of special permits to either the Zoning Board or Planning Board. The Zoning Board hears all special permit requests for non-residential uses, accessory uses, changes to non-conforming uses and structures, height, barns and activities in the Aquifer Protection Overlay District.

The Board continued to monitor the construction of the Middlewood Estates condominium project located off Burley Street with the assistance of an independent engineer. Five of the ten buildings are complete and three are under construction as of the end of the year.

One special permit for an Accessory Permit was granted. An application for a special permit for a home occupation, specifically a dog day care, was considered by the Board but ultimately withdrawn by the applicant. The sound system for the Brigham Athletic complex at Gordon College was reviewed for compliance with the original approval. Two variances, associated with a special permit application to the Planning Board for a Wireless Service Facility, were briefly considered by the Board, with no action taken as the requests were withdrawn. Review of a special permit application for a mental health, substance abuse and rehabilitation counseling center proposed for the former Mullen advertising site was initiated in August and is ongoing. An appeal of a cease & desist order issued to Cross Keys Retreat, an alcohol and drug addiction rehabilitation center, was considered and upheld. A second application regarding the facility, an appeal of the reasonable accommodation granted by the Building Inspector, is still under consideration.

The Board is made up of three full members and can be assisted by up three alternate members. In October, long serving full member Timothy Mansfield resigned. The Board wishes to thank Mr. Mansfield for his eight years of dedicated service to the Town. Alternate member Shaun Hutchinson was appointed to complete Mr. Mansfield's term and Christopher Vance was appointed as an alternate member.

The Board is staffed by Town Planner Emilie Cademartori.

Anthony Feeherry
Timothy Mansfield (thru Oct)
Jeremy Coffey
Shaun Hutchinson
Chris Vance (Alternate)

TOWN OF WENHAM

County of Essex

MASSACHUSETTS

Wenham - Incorporated 1643

(First Town set off from Salem)

Population – 5132

Area: 8.21 Square Miles

ZONING BYLAWS

First Adopted 1947

Present Minimum Lot Size: 40,000 sq. ft.; 170 ft. Frontage

Building, Electrical, Plumbing and Health Regulations require permits
for new construction and alterations.

ASSESSOR'S OFFICE	468-5520 ext. 5
BOARD OF HEALTH	468-5520 ext. 4
CONSERVATION COMMISSION	468-5520 ext. 8
EMERGENCY - FIRE OR POLICE	911
FINANCE DIRECTOR	468-5520 ext. 3
FIRE PREVENTION OFFICER (non-emergency)	468-5508
HIGHWAY & WATER DEPARTMENTS	468-5520 ext. 6
INSPECTOR'S OFFICE - Building, Electrical, Gas & Plumbing	468-5520 ext. 4
LIBRARY	468-5527
POLICE & FIRE DEPARTMENTS (non-emergency)	468-4000
SELECTMEN'S OFFICE	468-5520 ext. 2
TOWN ADMINISTRATOR	468-5520 ext. 2
TOWN CLERK	468-5520 ext. 1
TOWN ACCOUNTANT	468-5520 ext. 3
TREASURER-COLLECTOR	468-5520 ext. 3

TOWN HALL OFFICE HOURS

Monday, Wednesday, Thursday	9:00 A.M. - 4:30 P.M.
Tuesday	9:00 A.M. - 7:00 P.M.
Friday	9:00 A.M. - 1:00 P.M.

SELECTMEN MEET TUESDAYS AT 7:00 P.M.

ANNUAL TOWN MEETING DAY – APRIL 11th, 2015
TOWN ELECTION DAY – THURSDAY, APRIL 16th, 2015